

PROCEEDINGS OF THE BROWN COUNTY
EXECUTIVE COMMITTEE

Pursuant to Section 19.84 Wis. Stats., a regular meeting of the Brown County Executive Committee was held on Monday, April 10, 2017 in Room 200 of the Northern Building, 305 E. Walnut Street, Green Bay, Wisconsin.

Present: Chair Lund, Supervisor Moynihan, Supervisor Schadewald, Supervisor Hoyer, Supervisor Erickson, Supervisor Van Dyck, Supervisor Buckley
Also Present: Deputy Executive Jeff Flynt, Facility Projects Manager Jeff Oudeans, Internal Auditor Dan Process, Public Works Director Paul Fontecchio, Director of Administration Chad Weininger, Child Support Director Maria Lasecki, Corporation Counsel Dave Hemery, Assistant Park Director Matt Kriese, County Executive Troy Streckenbach, Supervisor Tom Sieber, media and other interested parties.

**Audio of this meeting is available by contacting the County Board office at 920-448-4015*

I. Call meeting to order.

The meeting was called to order by Chair Lund at 5:30 pm.

II. Approve/modify agenda.

Motion made by Supervisor Moynihan, seconded by Supervisor Erickson to approve. Vote taken. MOTION CARRIED UNANIMOUSLY

III. Approve/modify minutes of March 6, 2017.

Motion made by Supervisor Hoyer, seconded by Supervisor Van Dyck to approve. Vote taken. MOTION CARRIED UNANIMOUSLY

Comments from the Public: None

1. Review Minutes of: None.

Legal Bills

2. Review and Possible Action on Legal Bills to be paid.

Motion made by Supervisor Erickson, seconded by Supervisor Hoyer to approve. Vote taken. MOTION CARRIED UNANIMOUSLY

Communications

3. Communication from Supervisor Evans re: To have Corporation Counsel and Human Resources review Chapter 4 and the Employee Handbook Chapter 30.01 as it relates to language for Progressive Discipline and make appropriate suggestions as how to incorporate such language and procedures.

Corporation Counsel Dave Hemery informed he has been working on this with former Interim HR Director Pete Bilski and current Interim HR Director Kathryn Roellich. They are making a list of recommended changes. If one section is changed, it often affects another section so they are trying to get a comprehensive list. Hemery will be able to provide a further report on this at next month's meeting.

Supervisor Buckley arrived at 5:34 pm.

Motion made by Supervisor Moynihan, seconded by Supervisor Erickson to hold for one month. Vote taken. Ayes: Lund, Moynihan, Erickson, Hoyer, Buckley Nay: Van Dyck MOTION CARRIED 5 to 1

4. **Communication from Supervisor Sieber re: To have Corporation Counsel make a presentation and supply information to the Brown County Board of Supervisors on policies and procedures for closed session. *Referred from March County Board.***

Supervisor Sieber informed when he was first elected he attended a seminar put on by the WCA regarding closed sessions where they said that minutes should be kept in closed sessions. He would like clarification of this from Corporation Counsel to be sure the Board is doing things properly. He has some other questions such as when items discussed in closed session become non-closed session material as well as questions regarding voting. He is hoping to get these questions answered and then have the answers distributed to the Board to ensure that policies are being carried out appropriately.

Hemery said he will be happy to put together a presentation on this. If a vote is taken in closed session, the vote needs to be recorded otherwise the general recommendation for minutes of closed sessions is to keep them very basic with just a sentence or two. He said the WCA is the best resource he knows of regarding this type of thing and he will consult information provided by the WCA in preparing his presentation.

Supervisor Schadewald arrived at 5:38 pm

Motion made by Supervisor Moynihan, seconded by Supervisor Buckley to refer to Corporation Counsel. No vote taken.

Supervisor Van Dyck feels it may be beneficial to set aside some time at the organizational meeting of the Board to talk about this or to have the District Attorney include information on closed sessions in his presentation. Sieber suggested Supervisors be e-mailed to let them know that if they have any questions they should provide them to Corporation Counsel to be answered and included in the presentation. He feels it is important for everyone to be on the same page and that the correct procedures are being followed and the public is getting as much information as possible and as timely as possible.

Supervisor Erickson recalled that in the past the District Attorney covered closed session information in his presentation to the Board at the organizational meeting and he suggested not only sending this to Corporation Counsel but also to send a note to the DA that when he does his presentation at the organizational meeting next April, that he include information on closed sessions.

Motion by substitution made by Supervisor Erickson, seconded by Supervisor Moynihan to refer to Corporation Counsel and also send a note to the District Attorney asking him to include a section regarding closed sessions in his presentation at the Board's organizational meeting. Vote taken. MOTION CARRIED UNANIMOUSLY

5. **Communication from Supervisor Schadewald re: That the Administration report to Executive Committee on projected building needs for the next 5-10 years. *Referred from March County Board.***

Supervisor Schadewald said the Administration Committee received reports on bonding and other information from Director of Administration Chad Weininger. Information was provided at this meeting by Weininger, a copy of which is attached. Schadewald would like to see this Committee be the conduit for not only information gathering, but for initial County Board reaction to the projected building needs and the sources of revenue for them.

Weininger said he has reached out to all department heads to have them submit a list of capital projects they would like to accomplish over the next 10 years and the list is included in the handout attached. The total estimate of all of those projects is \$434 million dollars. To put this in perspective, the total existing debt at this time is \$121 million dollars. Weininger continued to outline the information contained in the handouts.

Schadewald said it is important to understand that only some projects can be done, and we will have to choose which those are. He would like the Board to be proactive rather than reactive to the administration's proposals when they come in. In the past projects have been delayed because the Board would wait for the proposals by administration and then there were questions as to how to pay for the projects. He would rather see the Committees and the Board go through the things that are needed so we can start to see where the bonding will be. Schadewald would like the Executive Committee and the Board to be part of the planning.

Schadewald continued that there is not as much growth in the County as in the past which will also make the decisions more difficult. He thanked Weininger for putting this information together. Schadewald said the administration is starting to deal with these things now and he feels the Committees also have to start looking at these things now, instead of waiting until the proposed budget comes out. If we do that, Schadewald feels we will be doing a better job than in the past of building the budget process from the beginning rather than getting something and then having to take it apart and rearrange it. He is especially interested in being involved in the discussion regarding wages and insurance.

Motion made by Supervisor Schadewald, seconded by Supervisor Moynihan to receive and place on file. Vote taken. MOTION CARRIED UNANIMOUSLY

Resolutions, Ordinances

6. **An Ordinance to Create Chapter 43 of the Brown County Code of Ordinances Entitled "Property Assessed Clean Energy Financing". *Held for one month & Referred back from March County Board.***

Motion by Supervisor Schadewald, seconded by Supervisor Hoyer to approve. No vote taken.

Deputy Executive Jeff Flynt said this is an easy economic development tool and 14 other counties in Wisconsin have approved the PACE program. He explained that without any costs or administrative fees to the County, property owners and developers can apply for this and create energy savings and rehab old buildings and the savings in energy would go to pay the low cost long term loans. There has been a lot of discussion on this and the people from PACE gave a presentation at the Administration Committee and that Committee approved this.

Hemery said Supervisor Buckley brought up some concerns with this and he explained that where there is a commercial owner of a large property and the owner has tenants, a net lease typically passes through taxes and special assessments on to the lessor. Buckley had a concern that an owner of a building could apply for PACE financing and then all of the costs would get passed down on a net lease to the renter. Hemery said he has researched net leases and talked to the WCA and the WCA feels strongly that in order for this program to work, counties have to adopt substantially similar rules, terms and conditions because lenders operate statewide and WCA did not feel it would work with different agreements in each county. Hemery found that along with net leases typically passing down taxes and special assessments to the renters, the renters are also responsible for monthly costs such as water bills, heat bills and electrical bills so although the costs could be passed down to the renter of the PACE program, that same renter should also see their monthly bills for energy costs going down. The whole idea of the PACE program is before a loan is approved, there has to be a determination by the PACE Committee, lenders and person applying that they agree that if the loan is done, the payments for the loan are going to be entirely paid for by the energy savings. If there is a special assessment put on a property and it is passed down to the individual renters, the other thing that is passed on is cost savings. Based on what Hemery has seen, this is spread out over roughly a 20 year term and any of the yearly costs of the loan for improvements would be entirely paid for by energy savings. If it is true in a specific net lease, not only are the special assessments passed down, but if the specific net lease also imposes a duty on the lessee to pay monthly energy costs, then the lessee that is paying for the special assessment should also be receiving those energy savings. Hemery continued that there are net leases, net net leases and net net net leases and each cover different things. In a triple net lease, which he found to be the most common type,

the PACE program would say the special assessment could be passed down per the terms of the lease, but the renter is also receiving savings.

Buckley said in larger properties where there are a number of spaces that are rented, trying to get a breakdown of energy costs or an energy audit is very difficult and time consuming and many times you do not get a true estimate. Being both a landlord and a tenant, Buckley's concern is the tenant not being aware that the landlord is taking out a loan that the tenant can be assessed for. It is easy to say that the tenant is going to see savings, but unless the tenant is guaranteed savings, the tenant is having to guarantee the owner that he is going to pay an assessment and Buckley does not see how the County can pass that or how it is even legal to assess someone for a loan that was taken out by the landlord that the tenant had no knowledge of or agree to. Hemery said tenants have to be savvy and the legality of it would come from when the landlord and tenant first contract. Whatever is in the contract controls. In a net net or net net net lease the parties do agree to pass through all special assessments so it is legal, but Hemery understands what Buckley is saying. Buckley continued that tenants pay rent and anticipate the building being kept up by rent payments. He said as a tenant he would never have known this type of thing was happening had he not be on the Board. He questioned how the County can go assess a tenant that entered into a contract that the assessments were not a part of when the contract was entered.

Hemery said the failsafe if that each County that participates in PACE appoints an individual, either a County Board member or an elected official to sit on the Committee and that individual does have veto authority so if the individual feels any project should not go forward, they have discretion to veto. PACE envisions the vast majority of the projects would be rehab projects. Most of the buildings do not have current tenants, but Hemery said that Buckley does have a valid point.

Buckley said he talked to the PACE representatives and asked them why there could not be something in the agreement that the assessments could not be passed down to the tenants, especially since the collateral is the property. He said the large property owners look at every way possible to make money from their tenants and he feels these costs would be passed onto the tenants in a heartbeat. Hemery said from his discussions with PACE he found that they feel very strongly that uniform language is needed although he does understand Buckley's points. At this time, Hemery believes the administration wants to bring this forward as either a yes or no without altering the language based on the desires of PACE and their opinion that that is what is needed to make the program work. Hemery's suggestion is that the Committee start by trying to bring forward the resolution as it is to the full County Board. Should it not pass at the County Board, then we could try working on language to address the specific concerns. He reminded that in the meantime there is the failsafe of the Board member or elected official that would be on the Committee that could object to the project.

Buckley said he is not looking to hold up a project in any way, but feels that landlords would be able to put the PACE loan into effect and rehab their building and then put tenants in it, the tenants would not have any knowledge of the PACE loan and what they could end up paying for because there is no provision that the landlord has to disclose this. Weininger said it is important to remember the energy savings are actually paying for the PACE loan so they are not paying in addition to the PACE loan plus there is an audit done and in order to be part of the program the third party has to guarantee the savings. If there are not savings, the third party is on the hook to pay for them so either way the pieces are covered. Buckley said there is nothing that says the tenant gets the savings. Weininger reiterated the savings come from energy savings which is what is used to pay for the PACE loan. The energy savings are guaranteed by a third party that did an audit that said if the upgrades are done the savings will pay for them. Buckley reiterated there is nothing to say the savings are passed on to the tenants and further, as energy costs rise, the tenant is not going to necessarily see the savings.

Flynt said state statutes enable the County to adopt this willingly and lots of counties and states have done so. Buckley said that just because it has been adopted by others does not mean it is the right thing to do. He noted that any type of loan document can be amended and it happens all the time. To think this document

that would be put in place now is going to be the same in five years is unrealistic. There are a number of things that come up that change loan language and he has a hard time believing the County cannot include a carve out to say the County is not going to assess unknowing tenants with no knowledge. County Executive Troy Streckenbach said this would only happen under default. Buckley understood that, but noted it is the property owner that becomes delinquent, not the tenant.

County Executive Troy Streckenbach said this would give municipalities and communities that are trying to do urban development another tool. He said Buckley's concerns are valid and are things that do need to be looked at, but he reminded that no project that comes from Brown County can go forward without the approval of Brown County representation on the PACE Commission as Hemery spoke of earlier. These are legitimate projects that help developers redevelop and improve land or make buildings more efficient. Streckenbach would like to see efforts continue in how to make this work versus saying it is not something that will go forward. Buckley agreed it was a tool and he does want to make it work, but there still needs to be caution. He does not want to see projects not go forward, but he would like to see language included in the resolution that this type of assessment cannot be passed on to tenants. Weininger asked if Buckley would be agreeable to language that the assessments cannot be passed down without the tenant's pre-approval. Buckley said he would be agreeable to that if the tenant approves it.

Schadewald's understanding of the PACE program is to make buildings more efficient and he asked how building owners make improvements to their buildings now. Weininger said that building owners would do this on their own. Another financing mechanism would be to go through the PACE program and have them do the audit and then say if improvements are made, the package can be financed over 20 years with the projected energy savings and a third party is going to guarantee the energy savings. Without the PACE program, businesses would have to do these improvements through the conventional loan process. Schadewald asked if Buckley is saying that with these net net net tenants would have reduced energy costs but be charged the same amount. Streckenbach said that everything depends on how the leases are negotiated.

Supervisor Van Dyck asked if the County would maintain the position that if there is a foreclosure the County gets the money first. Hemery said that it would follow the statutory distribution that the proceeds of the sale would be distributed first to foreclosure costs, record keeping costs, advertising and title service. Then actual costs required to bring the building up to code and getting it ready for sale. Next would be real estate or broker fees in selling the property and the remainder would be applied to payment of all amounts of unpaid general property taxes, special assessments, special charges and special taxes levied against the property. The statute also provides that if there are different municipalities that are entitled to something and there is not enough, then it is done on a pro rata basis. Van Dyck said if the County cannot recover its tax obligation because the available funds are thrown in the mix with the assessment, the County would be at risk if something goes wrong with the deals. In the normal case, the County would have received all of the money due them, but in this case it gets thrown in the mix with everything else. Hemery said what he has looked at is at the same level as County property taxes but this is unusual in that it would be paid to the lender. Van Dyck would like clarification on this because if it is in the same pool as the rest of the taxes, then he has a major problem with the concept. He said he talked to some bankers in the Milwaukee area and was advised that PACE is in its infancy there. Van Dyck feels this is something that will be approved because it is a feel good thing but he does not know where the advantage would be. He does not think this is going to churn over a lot of development because if someone already owns a building and they are going to do something in the building, because this takes first priority, you would have to go back to the lender and ask them for permission to do this because it would put them in a secondary position and he does not feel banks will allow this. Secondly, if it is a good business, they would be able to borrow money far cheaper. To him, a lot of these things are going to go to projects like Hotel Northland that needs TIF financing because it is another avenue of financing in a project that is marginal to start with where they cannot get enough money through other avenues or it is not worth putting their own money into up front. He does not feel this would be as big of a boom to development as we want it to be and particularly if it puts the County in a secondary position if there

is default. Hemery said the County would not be secondary, but he would like to look at the different levels of what gets paid. The statute does read that taxing jurisdictions are paid all special assessments and charges but the lender is not a taxing jurisdiction. Hemery said there may not be case law on this and he is not aware of any special assessments that do not get paid to a municipality or a taxing authority. If in this case the special assessment were to go directly to a lender, he does not know how that would affect priorities but his opinion is that it would not go above the County taxes but it is possible that it could be at the same level.

Van Dyck asked if there would be a term to the PACE agreement and Hemery responded that it could be terminated, but once the County would be in the program it is open ended. Van Dyck would like to see a 12 or 24 month period of participation so that it would have to come back to the Board for review. Streckenbach said the purpose behind the PACE project is that there are many projects out there and in areas that are not green, a lot of times they are very hard to get funded because there are inherent costs for cleanup, asbestos removal, etc. It is often difficult for those projects to get bank financing and part of the process of this would be to help bring some of the distressed areas back to life. He does not see it so much as an economic boom but rather more of a tool to help communities. Streckenbach does not want to put the County at any adverse risk, but at the same time, through the County's revolving loan fund, the County does take on risks that historically banks will not take because we are trying to move projects along and make investments. The PACE program would help the County participate in local municipality redevelopment. If this is something that we can get behind and is available, Streckenbach feels it is an opportunity to get some redevelopment in some areas that are key to the County.

With regard to the foreclosure part, Buckley said that just because the borrower is delinquent in the PACE loan does not necessarily mean they are going to foreclosure on the property. His understanding is that the PACE Commission has the ability to assess the delinquency and make the special assessments. They may only be delinquent in the PACE loan. Hemery said that any tax delinquency subjects a property to the in rem process once enough time goes by. Buckley's interpretation is that there would be a commercial loan for a property as well as a PACE loan. If the PACE loan is defaulted on, the PACE Commission can then put a special assessment on the property and that would then get passed on to the tenant. Buckley said that a lot of property owners will figure out that they can become delinquent and have it go to special assessment which gets passed on to the tenant.

Schadewald suggested bringing the PACE representatives back to answer questions. Van Dyck said the Committee is hearing one side of the program from PACE and he feels it would be beneficial to hear from someone on the other side, such as Baird to get questions answered and receive further information. Weininger said that Milwaukee County has recently adopted this program and he can ask them to come to Brown County to share their experiences.

Motion made by Supervisor Buckley, seconded by Supervisor Moynihan to refer back to Corporation Counsel for the addition of language that assessments cannot be passed down to tenants without the tenant's pre-approval. Vote taken. MOTION CARRIED UNANIMOUSLY

7. **Property Assessed Clean Energy (PACE) Resolution. *Held for one month & Referred back from March County Board.***

Motion made by Supervisor Schadewald, seconded by Supervisor Moynihan to hold for one month. Vote taken. MOTION CARRIED UNANIMOUSLY

8. **Resolution to Approve the Transfer of a 15 Foot Parcel of Park Land to Lynn DeWitt within the Village of Howard adjacent to Barkhausen Wildlife Area.**

Assistant Park Director Matt Kriese informed that Barkhausen consists of 474 acres north of Lineville Road and 446 acres south of Lineville Road. He said this resolution relates to 1/20 of an acre. The property has been in private

ownership since about 1950 and since 1970 this owner could have claimed adverse possession. This resolution is to clean up the parcel which measures 15' by 165'.

Motion made by Supervisor Van Dyck, seconded by Supervisor Schadewald to approve. Vote taken. MOTION CARRIED UNANIMOUSLY

9. **Resolution re: Reclassification of a Clinical Social Worker Position in the Human Services – Community Treatment Center Table of Organization.**

Motion made by Supervisor Hoyer, seconded by Supervisor Schadewald to approve. Vote taken. MOTION CARRIED UNANIMOUSLY

10. **Resolution re: A Change in Table of Organization for the Human Services – Community Programs Department Clerk II Position.**

Buckley asked why this was not dealt with at budget time. Lund said this is like going back to the way things were done several years ago when everything was done out of order, unless this is part of the backlog that came up last year. Schadewald informed this relates to the TAD grant for the treatment courts. Hoyer said that this is a practicality to include the role necessary under the TAD grant.

Motion made by Supervisor Schadewald, seconded by Supervisor Hoyer to approve. Vote taken. MOTION CARRIED UNANIMOUSLY

11. **Resolution re: Wage Adjustments within the Child Support Department Table of Organization.**

Motion to approve made by Supervisor Schadewald, seconded by Supervisor Hoyer. No vote taken; motion withdrawn.

Buckley asked for clarification on this and why it is being done outside of the budget process. Schadewald explained that this started at the Administration Committee and started with the three Clerk Typist support positions. There has been 100% turnover in the last four years with these three positions and the positions need to get into a proper pay category to try to stop the turnover. Human Resources added the three administrative positions which was news to the Administration Committee, but the Committee did approve it. Schadewald said the Clerk Typist positions definitely need to be redone because a great deal of time is being spent on training, they are losing efficiencies and it is a mess. Child Support Director Maria Lasecki confirmed that the turnover was accurate.

Buckley asked if there is any documentation or exit interviews from the employees who have left. He said that people know what they are making going into the job and if they are leaving within a year, it is not always about the pay. He said you can throw money at a problem, but if you don't know what the problem is there will still be turnover. Buckley asked if there was also turnover in the supervisor positions. Lasecki responded that the supervisors were included based on the suggestion of HR based on the amount that Child Support is funded and the amount that it cost to fix the entire department in terms of wage and comp. In speaking to the turnover, Lasecki explained there was a reclassification of Clerk Typists I and II post-Act 10 which dropped the positions down from what they had been previously and the positions were budgeted at the lower rate. When the class and comp came in, the positions were raised up, but the problem was they were budgeted at the lower rate. The positions went from \$16 an hour to \$11.99. Lasecki said she can bring people in at \$13, but she cannot keep them; they get trained and then they go on to other positions or other departments. Buckley asked if any of these employees are going on to other departments at the same wage. Lasecki said they have not. Streckenbach said what they are seeing in the Clerk Typist positions is that they come into the County and then when another job opens up with more pay, they transfer. When the Clerk positions were brought to Streckenbach's attention, they looked over the last three years and found the very high turnover and it was found that 75% of the turnover was people that stayed within the County but went to jobs that paid more. He felt it was fair to say that this creates problems in that it takes three to six months to train these

positions so the supervisor who oversees these positions is not only trying to constantly train, but is also in a position of overseeing the vacancies.

Streckenbach continued that the original concern was brought to Supervisor Blom by an employee. Blom then brought it as a communication and the communication talked about the Clerks. The administration then looked at this and this is the proposal that came forward. Buckley asked if there was anyone from HR in attendance who could answer questions. Weininger said he could answer questions. Buckley said he received phone calls on this and was advised that people in these positions moved on to other jobs within the County at approximately the same rate of pay. Buckley would like to know what the exit interviews say, what the people who went on to other departments are making and if pay is really the issue. He would also like to hear what justification there is for the supervisor positions getting an increase in pay, especially outside of the normal process. His fear going forward is that other departments will come forward looking for pay raises if we revert to doing things the way we did several years in the past.

Buckley also referred to Lasecki's comment regarding the starting wage being lowered post Act 10 and asked if there are others in the County with the same issue and if those people would be addressed as well. Lasecki said to her knowledge there are at least 12 employees who fall under this, four of whom are from Child Support. Streckenbach recalled that during the last budget there were employees that came forward saying the County is losing people in droves and the wages were out of whack and that the County does not compensate well. The reality was that the turnover in the County was not as high as everyone believed it was, but there are certain pockets or areas where the compensation may not necessarily be competitive with the market and this was an example of where an employee brought a communication to a supervisor to bring forward. From the administration's component, this would have been addressed through the budget process where they would have targeted certain areas to try to address these issues from the turnover they see in the individual department. This is happening in several other departments such as Economic Support and Corrections.

Hemery pointed out that one factor that made this request a little more appealing in addition to the chronically high turnover rate is that there is also a good deal of State funding available with this. Why the turnover is so high with these positions is anyone's guess, and although Hemery cannot speak for Pete Bilski, he feels that he wanted to look at the County as a whole and used the request for these three positions in Child Support as a starting point, especially because of the chronically high turnover rate and the fact that State funding was available.

Buckley noted that in one of the phone calls he received about this it was indicated that one of the supervisory positions got an \$8,000 increase. Lasecki said that was her position. Buckley asked what the justification for this increase was. Weininger said that what Bilski did was bring everyone in the department to market. Everyone that was below market was moved to market and the cost of that was roughly \$30,000 but with the State reimbursement the cost was \$10,000. Weininger believes Bilski's theory was that we should take three or four departments at a time starting with the ones with the highest turnover rates and bring them before the Board and fix them, especially if the departments were able to cover the majority of the costs through other revenues. Buckley reiterated that this is why he would have liked to see someone from HR here to answer some of these questions and also to have information on exit interviews. He noted that that a number of employees who left Child Support are still working for the County and he would like to talk to these people. Weininger said they could attempt to get more detail from these people as to why they left the department. Erickson feels this should either be voted down or held since there is a new Interim HR Director who is not in attendance. Weininger said that the Interim HR Director had a previous commitment and could not attend tonight's meeting. Erickson agreed with Buckley that we should go back to the people who left Child Support but are still employed by the County to see what they are now making and what the wages were when they transferred to see what the difference was. Erickson recalled the requests for reclassifications that were not handled that were sent back to HR which affected about 100 employees who are in identical situations. He feels that if this goes forward with these increases in wages it will start a wildfire very quickly. He feels we

need to be very careful with this and questions if the problems seem to be the Clerk Typists, why the other positions are included. These are things that should be corrected at budget time in Erickson's opinion. He said that were problems in the past with the housekeepers and they were brought up to a decent wage and that alleviated the problems. He feels this should be sent back to the Interim HR Director so she can report back to the Committee next month with the answers to our questions and explain her thoughts on this. Erickson reiterated that passing this would result in a lot more disgruntled employees than just three.

Van Dyck agreed with Buckley that it would be nice to have the turnover information. If we are being asked to approve something based on that, it would be appropriate to have the information available to refer to. He also said he does not like to do this mid-budget stuff and this has been a problem in past years. Now we are trying to make adjustments in April and he has concerns with this. He could possibly agree to the increases for the Clerk Typist positions where the issues are, but he does not like the rest of the positions. He does understand what Bilski was apparently trying to accomplish but he is not going to support piece mealing this. We need to have a consolidated effort on the part of the County outlining what the problems are and how much we can afford to address in a period of time. He is not saying he does not feel these increases are deserved, but he feels there may be other positions across the County that are just as deserving if not more deserving. We cannot pick and choose a department to address while the others wait. To pick and choose these will open a huge can of worms and Van Dyck agreed with Erickson that this should be referred back for more information. He reiterated that he would possibly support the Clerk Typist positions, but not the others and noted that it has nothing to do with the people involved or whether or not they deserve it.

Schadewald read from the minutes of the March 1 Administration Committee meeting that explained this. The Administration Committee went through almost everything that is being asked at this meeting and it is all in the minutes. He encouraged people to read the minutes from meetings so they are aware of what is going on. Schadewald said he was surprised when Bilski added the supervisory positions in the resolution because that is not what they were looking for; what they were looking for was a way to reduce the turnover. He said that he also received calls on this issue as well. He agrees that these are the pockets of turnover that were spoken of earlier and fixing them will help the departments and the constituents as well. This reminds him of the overtime issue that was brought up by the Highway Department recently when he said that we should be looking at it for everyone. He said there are even charts in the minutes from the March Administration Committee meeting that help outline all of this. Schadewald said that maybe these employment matters should be included as part of the Executive Committee agenda, otherwise, everyone needs to look at the minutes to get their questions answered ahead of time. He will support referring this back to HR and noted that he is in favor of the three Clerk Typist positions for sure but he would also support looking at all positions because he supports all County employees.

Motion made by Supervisor Schadewald, seconded by Supervisor Hoyer to refer back to HR for clarification and also look at the other Clerk Typist I and II positions throughout the County. No vote taken; motion withdrawn.

Van Dyck asked what exactly we would be looking for from HR and Lund said we would be looking for clarification and information on the other eight Clerk Typist positions. Hemery said that he had Bilski make a list of all Clerk Typist positions to see where they fell and they found that the three positions in Child Support that we are talking about were the bottom three.

Van Dyck asked why this particular position is being looked at across the entire County. He said we know there are issues within Child Support with these positions, but he does not understand opening it to the positions across the entire County because we do not know if there are issues or not. Streckenbach said this is no different than the housekeeper issue they looked at recently. There were housekeepers making \$19 an hour that had been here for years and the County was bringing in new housekeepers at \$11 an hour. We realized it was not working and people were leaving so all sorts of things were tried and it was eventually determined that the pay would need to be raised to get and keep staff. This went through the whole process through PD&T and was eventually fixed. Streckenbach said we all know that we cannot fix the whole system

in one budget, so what they are trying to do is fix one area where there is high turnover. There was a communication that came forward from Supervisor Blom to look at the turnover issue and what is before the Committee tonight is the documentation that came forward. From an administration standpoint, he can say that from review of this area, although it is outside of the normal process, they heard concern from the supervisor and the Department Head that the turnover is causing challenges for the supervisor to actually do the job because the job has become constant retraining and this would help to address the issue. When looking at this further, they found that a good portion of these positions were transferring into other positions in the County for more pay. The administration knows that the County is going through an aging system where a lot of people who have been working for the County for years are retiring and this is leaving a lot of positions to fill. They are trying to figure out how to address these and this particular issue came up from a County Supervisor as a communication so they decided to take it on and bring it forward in terms of what was presented. The majority of the cost associated with this is compensated through the State and the administration felt this was somewhat of an easy one to fix as they are trying to address the system as a whole.

Streckenbach recalled an earlier discussion with County Board Supervisors about bringing forward certain areas of positions that could be fixed. The heart of the conversation was about the turnover taking place within the department and trying to help the department out. Streckenbach continued that Child Support is doing very well. The operation, the statistics, the recognition from the State and federal government with the SPSK program are all doing very, very well. In order to help the department continue to do a good job, the front line staff is critical to be able to do the system work. With the constant turnover, it is difficult to maintain that and supervisors are having a hard time maintaining their own workload as they are constantly retraining. The data is in the Administration Committee minutes to support this. Streckenbach agreed that doing this outside the budget process does create problems for the County and he has received calls from department heads who were concerned about what precedent this creates and indicated that there would be angry staff members within the County who are not being addressed. He does not know a way to solve the whole system at once. His opinion is to pick out several departments, look at the turnover in those departments and then address those areas and bring it forward through the process we normally follow. Streckenbach's request to this Committee is to revise the motion to allow the Clerk Typist positions to go forward which has a levy impact of about \$4,000.

Buckley said he is not saying the increase is not justified in the Clerk Typist positions, but pointed out that this was not brought forward by HR; it was a supervisor that brought this forward. His concern is we have to have some sort of systematic approach for these issues. He does not feel we can single out one department and a couple employees when there are a whole bunch of other employees. Streckenbach said this has been done in a lot of different areas and Buckley responded that he thought we are trying to change the process. He would like to see what exactly is going on with these jobs, especially since these employees are mostly still with the County. He would like to know what the reasons are for them leaving. In the past when there were unhappy people at the wages they were making, a lot of them brought it forward if they liked their job. If these jobs in Child Support are simply a stepping stone, maybe the job description is what needs to change. Going back to the employees that are below what they should be making, Buckley asked if it is correct that there are more than 12 employees out there that are making below what people are starting at in the same job description. Streckenbach said that there are employees in the Clerk of Courts that fall into this category, but he does not know how widespread it is. Buckley feels this is something that needs to be looked at and corrected. He is not saying he does not want to give the three positions in Child Support a raise; he just wants some clarification first.

Van Dyck said until we stop doing HR work at the Committee level we will be having these conversations. These things get hashed over at one place, but then come to another Committee and get hashed out again. He agreed that often the information is contained in the minutes, but people have questions that still need to be answered. Van Dyck feels all of these issues should come directly to the Executive Committee and then move on to the full County Board. He would support the resolution if the three supervisory positions were

stripped out. In looking at the resolution, there is support in the basis of the document for the Clerk Typist positions, but the rest is just bringing the people up to midpoint. One of the problems he has is why it was ever allowed to come forward with administration with those parts in there as it goes above and beyond the request that was initially made. He would support the three Clerk Typist positions.

Motion made by Supervisor Schadewald, seconded by Supervisor Hoyer to approve the Clerk Typist I and Clerk Typist II positions in the resolution and strike the Child Support Supervisor positions and the Child Support Director position from the resolution. Vote taken. Ayes: Lund, Moynihan, Hoyer, Schadewald Nay: Buckley, Van Dyck, Erickson. MOTION CARRIED 4 to 3

Buckley said he will not support this because he does not agree with addressing three employees without a systematic approach as to how to address the other employees in similar situations. He feels it is up to HR to bring forward a way to handle all of the positions. Streckenbach said there are a lot of people who do not feel they are paid appropriately. Buckley said taking this approach will put us right back where we were and every supervisor will be putting in a communication to raise someone in their department and HR will be flooded. He is not saying these positions do not deserve this, but his concern is how to deal with everyone else who is going to come forward. Hemery pointed out that Bilski was going to start by looking at the places where there was high turnover rates and then look at the funding for those positions.

Schadewald said he would support the increase for the Clerk Typists because that is where the whole request started and that is what they looked at and he sees the need. He does agree with Buckley though that we need to look at the process for doing this.

The exit interview process was briefly discussed and Lund would like an item on the next Executive Committee agenda regarding exit interviews as pertain to departments with high turnover.

Standing Item

12. Discussion of 2.12 of the County Code of Ordinances: The duties and responsibilities of the EXECUTIVE COMMITTEE.

Moynihan informed he is working on this and will bring more information forward next month.

No action taken.

Reports

13. Internal Auditor Report

a) Board of Supervisors & Veterans' Recognition Subcommittee Budget Status Financial Reports – December 2016 (Unaudited).

Internal Auditor Dan Process informed the Board office is basically static. He noted there has been more overtime than in the past, but at the same time contract services have decreased. It is not a huge amount of dollars, but he wanted the Committee to be aware. The department is trying to address this by getting some additional stenos. Part of the issue may be the length of the meetings and Process also noted that the number of meetings has increased as well as the amount of information that is included in the minutes.

With regard to operating expenses in the Board office, Process informed that staff no longer uses the services of the copy center and instead prints the agendas and minutes in the office which has saved some dollars.

Motion made by Supervisor Erickson, seconded by Supervisor Moynihan to suspend the rules to take Items 13 a & b together. Vote taken. MOTION CARRIED UNANIMOUSLY

Motion made by Supervisor Schadewald, seconded by Supervisor Erickson to receive and place on file Items 13 a & b. Vote taken. MOTION CARRIED UNANIMOUSLY

b) Board of Supervisors & Veterans' Recognition Subcommittee Budget Status Financial Reports – February 2017 (Unaudited).

See action at Item 13a above.

c) Discussion – Audit of Bills (Administration, Education & Recreation, Human Services, Planning, Development & Transportation and Public Safety Committee).

Process said the concept of auditing the bills was brought up at PD&T but he has heard issues from other Committees as well. Part of the problem is at the meetings there is a binder that is distributed and the Supervisors are to review it and make a determination and Process feels that some Supervisors are not comfortable signing off on the bills without having time to review the information. Lund pointed out that the bills are within the budget and anything outside of the budget would have to be a separate item. Process said what is being proposed is rather than having the report distributed at the meeting that it be sent out electronically before the meeting to give the Supervisors a chance to review it. There would not be a cost associated with this and Weininger said the Committees would then just make a motion to approve the review of the bills that would have already been received through an e-mail. Weininger also said that these bills will be posted on line for public viewing which would allow for key word searching. This process could start within the next month.

Motion made by Supervisor Erickson, seconded by Supervisor Hoyer to refer to Administration to write up a procedure on audit of bills. Vote taken. MOTION CARRIED UNANIMOUSLY

d) Status Update: March 1 – March 31, 2017.

Motion made by Supervisor Moynihan, seconded by Supervisor Van Dyck to receive and place on file. Vote taken. MOTION CARRIED UNANIMOUSLY

14. Human Resources

Motion made by Supervisor Moynihan, seconded by Supervisor Buckley to receive and place on file. Vote taken. MOTION CARRIED UNANIMOUSLY

15. County Executive Report

County Executive Troy Streckenbach reported on the STEM Innovation Center. Collaboration has been formed with UWGB and Einstein and there is a campaign committee formed to identify individuals to work on the financing. So far it is very positive and this will all get underway later in the month. The community is very energetic and sees the positiveness of what this represents long term.

Administration continues to look at the overall move and merger of the Health Department and Human Services. Streckenbach noted a new agreement has been signed with the new property owner of the current Health Department facility on Broadway. The rent has been lowered and the County is in a better position not to be forced to vacate the facility. Streckenbach said that challenges with reduced growth in the County affect revenue that is needed to operate consolidated facilities and this makes it challenging to address issues. In this environment we need to try to find more efficient ways to spend dollars. With regard to the merger of Health and Human Services, the County's purpose is to be sure a decision is made that has a long term impact and Streckenbach appreciates the support of the Board in terms of the co-location into the Sophie Beaumont building. He is also looking at what the move would mean both long term and short term in terms of making decisions moving forward. There would be a savings of roughly \$120,000 but the question is when the decision is finally made, is it one that will be there for a minimum of five year. Anything less than five years would not necessarily be a wise investment of taxpayer money.

Streckenbach continued that the running average of what we have to work with in the next budget is about \$1.4 million dollars. Currently the County is sending out 40 inmates per day to Outagamie County as there is no space in our own jail. The capacity at the jail is running about 92%. The budget included funds to send 10 inmates per day out. It is anticipated that the jail census will increase with the summer months coming. There will come a point where the cost of shipping inmates out will be greater than the cost of building and staffing operations here. Weininger said that taking the WRS into consideration as well as the health insurance costs and the Sheriff's increase, the \$1.4 million dollars would pretty much be eaten up. Streckenbach said he will continue to present the best budget he can but he understands the Board has final oversight.

Lund asked about the School of Engineering for UWGB as he feels it is very important to the overall project. Streckenbach's understanding is there is strong support from the Regents and right now what needs to happen is the community needs to be able to demonstrate that the dollars are there to help support the mechanical engineering program. One of the agreements is that the University would not ask for any operational dollars to run the program. As with any startup, there are large costs and then over time as the enrollment increase those costs would be covered. The Chancellor, Einstein and Streckenbach are trying to campaign for the fundraising. Streckenbach's understanding is that mechanical engineering is there as long as the community is willing to support it.

Schadewald asked what the operating cost estimate for the jail pod would be. Streckenbach responded that it depends on what would be built. He said there are a lot of variables such as what type of inmates the pod would be for and how many inmates would be housed there, but he estimated it would be anywhere between \$400,000 \$900,000. Streckenbach said that although there is room for improvement at the jail, the National Institute of Corrections who recently reviewed the jail's policies and initiatives were very proud and impressed with the things the County has initiated such as the jail liaison program and the treatment courts and diversion program. Some of the recommendations will including how to address some of the more chronic individuals in the jail who probably are not best suited to be in the general population. The Sheriff has asked the Criminal Justice Coordinating Board to review this and come up with a recommendation. Streckenbach said that for every million that is currently bonded, they need \$75,000 of levy to support the bonding. Weininger said that the request would be for two pods.

Schadewald asked about the projects in the 2018 CIP and asked if those projects are being budgeted for. Streckenbach said that in planning the previous years, they were put in as place makers to continue to remind the Board that this is always a possibility. The Sheriff brought forward the conversation on this last year and said that based on the current status we will probably be needing additional space. That was postponed because a lot of people recognized it as a very costly investment and started looking for ways to prevent it in a number of different ways. This will now be revisited as a reality going forward. Every budget that Streckenbach has brought forward to date has reduced the overall debt of the County and these sizeable projects create an impact on the levy and taxpayers.

As a point of clarification, Moynihan said the Sheriff provided the power point presentation as information, but nothing was every postponed because there was never an official stand-alone resolution to take a position on adding a jail pod.

Motion made by Supervisor Moynihan, seconded by Supervisor Schadewald to receive and place on file. Vote taken. MOTION CARRIED UNANIMOUSLY

Other

16. Such other matters as authorized by law.

Moynihan informed that an RFI has been put out for potential redevelopment of the site occupied by the Veterans Memorial Arena and Shopko Hall and he asked Supervisors to bring their AECOM study to next

week's Board meeting. There will be a presentation at the County Board meeting followed by a question and answer session.

Van Dyck would like to have Corporation Counsel speak to the process of receiving and placing items on file at an upcoming meeting. It is Van Dyck's understanding that when someone gives a report it is part of the minutes and he finds the exercise of receiving and placing on file confusing and said it creates a lot of paperwork and motions. He has done some research but has not been able to find anything on this as it relates to Roberts Rules.

Van Dyck also brought up what was discussed earlier about eliminating the need to copy the bills for each committee and instead send them out electronically and he thinks this is a good way to continue chipping away and moving towards a more electronic format. He talked about the weekly agenda packets and said that it is helpful to get the agenda packet when you are on the Committee that meets, but if you are not on the Committee, he feels that receiving the agenda packet in the mail every week is a useless exercise that could probably be done away with. Hoyer indicated he could opt out of receiving the weekly mailings, but Van Dyck would rather see a policy where the weekly agenda is just done away with completely.

17. Adjourn.

Motion made by Supervisor Moynihan, seconded by Supervisor Buckley to adjourn at 8:03 pm. Vote taken.
MOTION CARRIED UNANIMOUSLY

Respectfully submitted,

Therese Giannunzio
Recording Secretary

Capital Improvement/Building/Equipment Requests for 2018+

Department	Year	Amount	Project
2018			
Clerk	2018	\$ 300,000	Electronic Poll Books (County Wide)
Library	2018	\$ 4,200,000	East Branch Renovation/relocation
Library	2018	\$ 1,000,000	East Branch Location Purchase
Medical Examiner	2018	\$ 8,000,000	Medical Examiner Office / Autopsy Facility
NEW Zoo & Adv Park	2018	\$ 1,250,000	Splash Pad and Public Restrooms in Children's Zoo
NEW Zoo & Adv Park	2018	\$ 300,000	Cornerstone Animal Hospital Caging and Veterinary Equipment
NEW Zoo & Adv Park	2018	\$ 300,000	Zip n Slide for Adventure Park
PALS	2018	\$ 5,000,000	Brown County STEM Innovation Center Building
PALS	2018	\$ 2,500,000	Infrastructure Costs for Brown County Research and Innovation Business Park (Phase I)
Public Works	2018	\$ 8,000,000	Yearly Highway Projects
Public Works	2018	\$ 1,500,000	County Wide Facility Maintenance
Sheriff	2018	\$ 23,141,915	Jail Pod Expansion Phase 1
Sheriff	2018	\$ 2,300,000	Officer worn camera project - (\$1.5m product +\$800k infrastructure. 1st year storage & infrastructure (redundant servers, redundant storage and full backup).
Sheriff	2018	\$ 1,000,000	Replace deteriorating Shooting Range at the Northern Building Current location is disruptive to staff at the DA's Office and is out of date; lacking the appropriate HVAC by today's standards.
Sheriff	2018	\$ 650,000	Officer worn camera project-annual software, hardware and infrastructure
Sheriff	2018	\$ 350,000	Squad Camera Storage and Backup (TS estimates \$150k to \$350k but we don't have baseline information on storage and wont till early May – system is still being installed so we cant give 2018 estimates. Based on vendor estimates its
Sheriff	2018	\$ 185,000	Courthouse scanners, security equipment to detect weapons
Sheriff	2018	\$ 55,000	Officer worn camera project-Staffing: (1) FTE Clerk Typist III (includes fringe)
TS	2018	\$ 670,000	Network Infrastructure Replacement (Switches, Routers, Security Appliances, Firewalls, Wireless Controllers, etc. (6 year life for each piece of equipment)
TS	2018	\$ 519,000	UPS replacement and redesign to correct fatal flaws for PSC and TS at 911 Center (10 year life)
		\$ 61,220,915	

2019

HHS	2019	\$ 2,500,000	CTC Addition (Long Term Mental Health Care)
HHS	2019	\$ 610,000	CTC Addition (Crisis Assessment Services)
Library	2019	\$ 300,000	Staffless materials station-Bellevue
NEW Zoo & Adv Park	2019	\$ 1,000,000	Snow Leopard Ridge exhibit
NEW Zoo & Adv Park	2019	\$ 750,000	Red Wolf exhibit
Parks	2019	\$ 360,000	Pamperin - Duck Creek Shoreline Stabilization
Port & Resource	2019	\$ 1,868,481	Bay Port Dredged Material Rehandling Facility

Department	Year	Amount	Project
Public Works	2019	\$ 8,000,000	Yearly Highway Projects
Public Works	2019	\$ 3,000,000	County Wide Facility Maintenance
Public Works	2019	\$ 1,500,000	Southern Arterial Design
TS	2019	\$ 1,062,000	BCCAN Expansion-UWGB North - UWGB Cofrin Library PSC Radio Tower to New Franken PSC Radio Tower (this will eliminate some future Microwave Upgrades and pending removal of Mount Mary Water Tower which is a repeater site in PSC Radio Network) – minimum 30 year life
TS	2019	\$ 786,000	Milestone Video Surveillance, Email Archiving, Test and Training Systems, Sheriff and DTF Video Unified Evidence Management System, etc. replacement (5 year life)
TS	2019	\$ 670,000	Network Infrastructure Replacement (Switches, Routers, Security Appliances, Firewalls, Wireless Controllers, etc. (6 year life for each piece of equipment)
TS	2019	\$ 657,000	VOIP Telephone System (1580 devices @ \$350 each – 10 year life) and servers (4 servers @26,000 each – 5 year life)
TS	2019	\$ 525,000	Shared Training Room, Board Meeting and Emergency Management space (10 year life)
		\$ 23,588,481	

2020

HHS	2020	\$ 1,145,000	Safe, Supportive Housing (15 units)
Library	2020	\$ 25,000,000	Central Library Renovation includes architectural fees
Library	2020	\$ 300,000	Bookmobile Replacement
NEW Zoo & Adv Park	2020	\$ 4,500,000	Asiatic Brown Bear & Amur Tiger exhibit
Parks	2020	\$ 350,000	Fox River Trail – Pave to Greenleaf
Parks	2020	\$ 7,000,000	Fairgrounds – renovations based on future master plan
Parks	2020	\$ 650,000	Pamperin – playground re-build, bathroom accommodations
Port & Resource	2020	\$ 200,000	South Landfill Plan of Operation
Public Safety Comm	2020	\$ 300,000	EOC/Training Room Updgrades (AV,furniture,cameras)
Public Works	2020	\$ 8,000,000	Yearly Highway Projects
Public Works	2020	\$ 3,700,000	County Wide Facility Maintenance
Public Works	2020	\$ 1,500,000	Southern Arterial Design
TS	2020	\$ 2,360,000	Denmark - Beginning at Riverside Drive and Hwy 172 to Scray's Hill PSC Radio Tower to Denmark PSC Radio Tower (this will eliminate some future Microwave Upgrades and pending removal of Mount Mary Water Tower which is a repeater site in PSC Radio Network) also will have business opportunities along the way including Hospitals, Clinics, Public Works Langes Corner Shop, Denmark High School and Library, potential Business Incubators in the Denmark Area, etc. – minimum 30 year life
TS	2020	\$ 1,202,000	Production System (LOGOS, KRONOS, Sheriff RMS, Jail OMS, HS Avatar, PSC CAD, Laserfiche, etc.) replacement (5 year life)
TS	2020	\$ 1,187,000	Kewaunee BCCAN Fiber Extension-Kewaunee County Connection from Hwy 54 & Hwy 57 to Luxemburg Also will have business opportunities along the way including Clinics, Public Works New Franken Shop, Luxemburg High School, Wrightstown High School and Library, potential Business Incubators in the Highway 54/57 Interchange Property that City of Green Bay owns, etc. – minimum 30 year life

Department	Year	Amount	Project
TS	2020	\$ 670,000	Network Infrastructure Replacement (Switches, Routers, Security Appliances, Firewalls, Wireless Controllers, etc. (6 year life for each piece of equipment)
		\$ 58,064,000	
2021			
HHS	2021	\$ 11,550,000	HHS Building
Museum	2021	\$ 913,100	Execution of the Visitor Experience and Architectural Exhibition and Master Plan. (1/3 public and 2/3 private funded partnership between Brown County and the Neville Public Museum Foundation. Total reflects total cost of project
NEW Zoo & Adv Park	2021	\$ 250,000	Treetops phase 1 & Nature Play Zone for Adventure park
Parks	2021	\$ 400,000	Bay Shore – construct visitor center and fish cleaning station
Port & Resource	2021	\$ 4,000,000	South Landfill Phase 1 Construction
Public Works	2021	\$ 8,000,000	Yearly Highway Projects
Public Works	2021	\$ 3,600,000	County Wide Facility Maintenance
Public Works	2021	\$ 500,000	Southern Arterial Design
Sheriff	2021	\$ 24,855,009	Jail Pod Expansion Phase 2
TS	2021	\$ 670,000	Network Infrastructure Replacement (Switches, Routers, Security Appliances, Firewalls, Wireless Controllers, etc. (6 year life for each piece of equipment)
TS	2021	\$ 384,000	Microsoft AD, DNS, DHCP, Exchange, etc. and Milestone Video Surveillance Failover Servers (5 year life)
TS	2021	\$ 236,000	Veritas NetBackup System (5 year life)
		\$ 55,358,109	
2022			
Library	2022	\$ 5,100,000	Ashwaubenon Branch Renovation/relocation
NEW Zoo & Adv Park	2022	\$ 500,000	Canadian Lynx Boreal Trail exhibit
NEW Zoo & Adv Park	2022	\$ 300,000	Conservation Center Expansion
NEW Zoo & Adv Park	2022	\$ 75,000	Staff parking lot
Parks	2022	\$ 350,000	Barkhausen – bath/classroom addition, update nature center
Port & Resource	2022	\$ 4,000,000	South Landfill Phase 1 Construction
Public Works	2022	\$ 9,000,000	Duck Creek Heated Storage Building (Highway)
Public Works	2022	\$ 8,000,000	Yearly Highway Projects
Public Works	2022	\$ 3,700,000	County Wide Facility Maintenance
Public Works	2022	\$ 1,500,000	Southern Arterial Design & R/W Acquisition
TS	2022	\$ 670,000	Network Infrastructure Replacement (Switches, Routers, Security Appliances, Firewalls, Wireless Controllers, etc. (6 year life for each piece of equipment)
		\$ 33,195,000	
2023			
Library	2023	\$ 732,000	Kress upgrades/updates/renovation
NEW Zoo & Adv Park	2023	\$ 450,000	Picnic Grove/Amphitheater
NEW Zoo & Adv Park	2023	\$ 150,000	Train station and Carrousel Children's Zoo
Public Works	2023	\$ 8,000,000	Yearly Highway Projects

Department	Year	Amount	Project
Public Works	2023	\$ 2,500,000	County Wide Facility Maintenance
Public Works	2023	\$ 1,500,000	Southern Arterial Design, R/W, & Utilities
TS	2023	\$ 670,000	Network Infrastructure Replacement (Switches, Routers, Security Appliances, Firewalls, Wireless Controllers, etc. (6 year life for each piece of equipment)
		\$ 14,002,000	
2024			
Library	2024	\$ 950,000	Weyers-Hilliard upgrades/updates/renovation
NEW Zoo & Adv Park	2024	\$ 5,000,000	Entry Plaza/Zoo Entrance Buildings/ Treetops Phase 2
Public Safety Comm	2024	\$ 400,000	Console Furniture Updgrade*
Public Works	2024	\$ 25,000,000	Southern Arterial Construction (15 to 25 million)
Public Works	2024	\$ 8,000,000	Yearly Highway Projects
Public Works	2024	\$ 1,400,000	County Wide Facility Maintenance
TS	2024	\$ 2,685,000	Wrightstown / Outagamie County BCCAN Extension - From Saint Norbert College to Wrightstown and then to 1313 Holland Road in Appleton. Also will have business opportunities along the way including Clinics, Wrightstown High School and Library, potential Business Incubators in the Wrightstown Area, etc. – minimum 30 year life
TS	2024	\$ 1,349,000	Pulaski BCCAN Fiber Extension-Pulaski - From County B to PSC Radio Tower in Flintville then to Pulaski (this will eliminate some future Microwave Upgrades) also will have business opportunities along the way including Clinics, Pulaski High School and Library, potential Business Incubators in the Pulaski Area, etc. – minimum 30 year life
TS	2024	\$ 786,000	Milestone Video Surveillance, Email Archiving, Test and Training Systems, Sheriff and DTF Video Unified Evidence Management System, etc. replacement (5 year life)
TS	2024	\$ 670,000	Network Infrastructure Replacement (Switches, Routers, Security Appliances, Firewalls, Wireless Controllers, etc. (6 year life for each piece of equipment)
TS	2024	\$ 247,000	PDC (SB) Data Center Upgrades Elect/UPS (10 year life)
TS	2024	\$ 104,000	VOIP Telephone System servers (4 servers @26,000 each – 5 year life)
		\$ 46,591,000	
2025			
NEW Zoo & Adv Park	2025	\$ 700,000	Guest Parking Expansion
NEW Zoo & Adv Park	2025	\$ 150,000	General Storage Building
Public Safety Comm	2025	\$ 1,200,000	911 Phone System Updgrade
Public Works	2025	\$ 25,000,000	Southern Arterial Construction (15 to 25 million)
Public Works	2025	\$ 8,000,000	Yearly Highway Projects
Public Works	2025	\$ 1,400,000	County Wide Facility Maintenance
TS	2025	\$ 1,202,000	Production System (LOGOS, KRONOS, Sheriff RMS, Jail OMS, HS Avatar, PSC CAD, Laserfiche, etc.) replacement (5 year life)
TS	2025	\$ 670,000	Network Infrastructure Replacement (Switches, Routers, Security Appliances, Firewalls, Wireless Controllers, etc. (6 year life for each piece of equipment)
TS	2025	\$ 495,000	PDC (SB) Data Center and SDC (PSC) Data Center HVAC Upgrades (15 year life)
		\$ 38,817,000	

Department	Year	Amount	Project
2026			
Library	2026	\$ 271,000	Southwest Branch upgrades/updates/renovation
NEW Zoo & Adv Park	2026	\$ 1,500,000	Tropics Terrance & Service Yard
NEW Zoo & Adv Park	2026	\$ 1,000,000	Japanese Snow Macaque Exhibit & Trail
NEW Zoo & Adv Park	2026	\$ 1,000,000	Outdoor Tropics Building
NEW Zoo & Adv Park	2026	\$ 750,000	Cheetah Exhibit
NEW Zoo & Adv Park	2026	\$ 450,000	Red Panda Bamboo Forest Exhibit
Parks	2026	\$ 425,000	Bay Shore – replace pit toilets with flush systems
Parks	2026	\$ 350,000	Mountain Bay – Pave 3 miles in Howard
Port & Resource	2026	\$ 6,000,000	South Landfill Phase 2 Construction
Public Works	2026	\$ 25,000,000	Southern Arterial Construction (15 to 25 million)
Public Works	2026	\$ 8,000,000	Yearly Highway Projects
Public Works	2026	\$ 1,400,000	County Wide Facility Maintenance
TS	2026	\$ 670,000	Network Infrastructure Replacement (Switches, Routers, Security Appliances, Firewalls, Wireless Controllers, etc. (6 year life for each piece of equipment)
TS	2026	\$ 384,000	Microsoft AD, DNS, DHCP, Exchange, etc. and Milestone Video Surveillance Failover Servers (5 year life)
TS	2026	\$ 236,000	Veritas NetBackup System (5 year life)
		\$ 47,436,000	
2027			
NEW Zoo & Adv Park	2027	\$ 1,500,000	Asian Otter Wetlands
NEW Zoo & Adv Park	2027	\$ 1,500,000	Discovery Garden & Education Center
PALS	2027	\$ 2,500,000	Infrastructure Costs for Brown County Research and Innovation Business Park (Phase II)
Port & Resource	2027	\$ 3,000,000	South Landfill Phase 1 Closure
Public Works	2027	\$ 8,000,000	Yearly Highway Projects
Public Works	2027	\$ 4,000,000	Southern Arterial Construction
Public Works	2027	\$ 1,400,000	County Wide Facility Maintenance
TS	2027	\$ 670,000	Network Infrastructure Replacement (Switches, Routers, Security Appliances, Firewalls, Wireless Controllers, etc. (6 year life for each piece of equipment)
TS	2027	\$ 52,000	Vehicles Replacement (10 year life)
		\$ 22,622,000	
2028			
NEW Zoo & Adv Park	2028	\$ 3,500,000	African Savanna (mixed species) exhibit
NEW Zoo & Adv Park	2028	\$ 2,250,000	North American Plains & Northern Trail Upgrades
NEW Zoo & Adv Park	2028	\$ 150,000	Children's Zoo Barn Exhibit

Department	Year	Amount	Project
Public Works	2028	\$ 15,000,000	Southern Arterial Construction (10 to 15 million)
Public Works	2028	\$ 8,000,000	Yearly Highway Projects
Public Works	2028	\$ 1,400,000	County Wide Facility Maintenance
TS	2028	\$ 670,000	Network Infrastructure Replacement (Switches, Routers, Security Appliances, Firewalls, Wireless Controllers, etc. (6 year life for each piece of equipment)
TS	2028	\$ 519,000	UPS replacement and redesign to correct fatal flaws for PSC and TS at 911 Center (10 year life)
TS	2029	\$ 786,000	Milestone Video Surveillance, Email Archiving, Test and Training Systems, Sheriff and DTF Video Unified Evidence Management System, etc.
TS	2029	\$ 657,000	VOIP Telephone System (1580 devices @ \$350 each – 10 year life) and servers (4 servers @26,000 each – 5 year life)
TS	2029	\$ 525,000	Shared Training Room, Board Meeting and Emergency Management space (10 year life)
		\$ 33,457,000	
Grand Total		\$ 434,351,505	

Note: These are internal estimates and have not been verified by market review or full RFP.

Capital Improvement/Building/Equipment Requests for 2018+

Department	Year	Amount	Project
Clerk	2018	\$ 300,000	Electronic Poll Books (County Wide)
HHS	2019	\$ 2,500,000	CTC Addition (Long Term Mental Health Care)
HHS	2019	\$ 610,000	CTC Addition (Crisis Assessment Services)
HHS	2020	\$ 1,145,000	Safe, Supportive Housing (15 units)
HHS	2021	\$ 11,550,000	HHS Building
Library	2018	\$ 4,200,000	East Branch Renovation/relocation
Library	2018	\$ 1,000,000	East Branch Location Purchase
Library	2019	\$ 300,000	Staffless materials station-Bellevue
Library	2020	\$ 25,000,000	Central Library Renovation includes architectural fees
Library	2020	\$ 300,000	Bookmobile Replacement
Library	2022	\$ 5,100,000	Ashwaubenon Branch Renovation/relocation
Library	2023	\$ 732,000	Kress upgrades/updates/renovation
Library	2024	\$ 950,000	Weyers-Hilliard upgrades/updates/renovation
Library	2026	\$ 271,000	Southwest Branch upgrades/updates/renovation
Medical	2018	\$ 8,000,000	Medical Examiner Office / Autopsy Facility
Museum	2021	\$ 913,100	Execution of the Visitor Experience and Architectural Exhibition and Master Plan. (1/3 public and 2/3 private funded partnership between Brown County and the Neville Public Museum Foundation. Total reflects total cost of project
NEW Zoo & Adv Park	2018	\$ 1,250,000	Splash Pad and Public Restrooms in Children's Zoo
NEW Zoo & Adv Park	2018	\$ 300,000	Cornerstone Animal Hospital Caging and Veterinary Equipment
NEW Zoo & Adv Park	2018	\$ 300,000	Zip n Slide for Adventure Park
NEW Zoo & Adv Park	2019	\$ 1,000,000	Snow Leopard Ridge exhibit
NEW Zoo & Adv Park	2019	\$ 750,000	Red Wolf exhibit
NEW Zoo & Adv Park	2020	\$ 4,500,000	Asiatic Brown Bear & Amur Tiger exhibit
NEW Zoo & Adv Park	2021	\$ 250,000	Treetops phase 1 & Nature Play Zone for Adventure park
NEW Zoo & Adv Park	2022	\$ 500,000	Canadian Lynx Boreal Trail exhibit
NEW Zoo & Adv Park	2022	\$ 300,000	Conservation Center Expansion
NEW Zoo & Adv Park	2022	\$ 75,000	Staff parking lot
NEW Zoo & Adv Park	2023	\$ 450,000	Picnic Grove/Amphitheater
NEW Zoo & Adv Park	2023	\$ 150,000	Train station and Carrousel Children's Zoo
NEW Zoo & Adv Park	2024	\$ 5,000,000	Entry Plaza/Zoo Entrance Buildings/ Treetops Phase 2
NEW Zoo & Adv Park	2025	\$ 700,000	Guest Parking Expansion
NEW Zoo & Adv Park	2025	\$ 150,000	General Storage Building

Department	Year	Amount	Project
NEW Zoo & Adv Park	2026	\$ 1,500,000	Tropics Terrance & Service Yard
NEW Zoo & Adv Park	2026	\$ 1,000,000	Japanese Snow Macaque Exhibit & Trail
NEW Zoo & Adv Park	2026	\$ 1,000,000	Outdoor Tropics Building
NEW Zoo & Adv Park	2026	\$ 750,000	Cheetah Exhibit
NEW Zoo & Adv Park	2026	\$ 450,000	Red Panda Bamboo Forest Exhibit
NEW Zoo & Adv Park	2027	\$ 1,500,000	Asian Otter Wetlands
NEW Zoo & Adv Park	2027	\$ 1,500,000	Discovery Garden & Education Center
NEW Zoo & Adv Park	2028	\$ 3,500,000	African Savanna (mixed species) exhibit
NEW Zoo & Adv Park	2028	\$ 2,250,000	North American Plains & Northern Trail Upgrades
NEW Zoo & Adv Park	2028	\$ 150,000	Children's Zoo Barn Exhibit
PALS	2018	\$ 5,000,000	Brown County STEM Innovation Center Building
PALS	2018	\$ 2,500,000	Infrastructure Costs for Brown County Research and Innovation Business Park (Phase I)
PALS	2027	\$ 2,500,000	Infrastructure Costs for Brown County Research and Innovation Business Park (Phase II)
Parks	2019	\$ 360,000	Pamperin - Duck Creek Shoreline Stabilization
Parks	2020	\$ 7,000,000	Fairgrounds – renovations based on future master plan
Parks	2020	\$ 350,000	Fox River Trail – Pave to Greenleaf
Parks	2020	\$ 650,000	Pamperin – playground re-build, bathroom accommodations
Parks	2021	\$ 400,000	Bay Shore – construct visitor center and fish cleaning station
Parks	2022	\$ 350,000	Barkhausen – bath/classroom addition, update nature center
Parks	2026	\$ 425,000	Bay Shore – replace pit toilets with flush systems
Parks	2026	\$ 350,000	Mountain Bay – Pave 3 miles in Howard
Port & Resource	2019	\$ 1,868,481	Bay Port Dredged Material Rehandling Facility
Port & Resource	2020	\$ 200,000	South Landfill Plan of Operation
Port & Resource	2021	\$ 4,000,000	South Landfill Phase 1 Construction
Port & Resource	2022	\$ 4,000,000	South Landfill Phase 1 Construction
Port & Resource	2026	\$ 6,000,000	South Landfill Phase 2 Construction
Port & Resource	2027	\$ 3,000,000	South Landfill Phase 1 Closure
Public Safety Comm	2020	\$ 300,000	EOC/Training Room Updgrades (AV,furniture,cameras)
Public Safety Comm	2024	\$ 400,000	Console Furniture Updgrade*
Public Safety Comm	2025	\$ 1,200,000	911 Phone System Updgrade

5

Department	Year	Amount	Project
Public Works	2018	\$ 8,000,000	Yearly Highway Projects
Public Works	2018	\$ 1,500,000	County Wide Facility Maintenance
Public Works	2019	\$ 8,000,000	Yearly Highway Projects
Public Works	2019	\$ 3,000,000	County Wide Facility Maintenance
Public Works	2019	\$ 1,500,000	Southern Arterial Design
Public Works	2020	\$ 8,000,000	Yearly Highway Projects
Public Works	2020	\$ 3,700,000	County Wide Facility Maintenance
Public Works	2020	\$ 1,500,000	Southern Arterial Design
Public Works	2021	\$ 8,000,000	Yearly Highway Projects
Public Works	2021	\$ 3,600,000	County Wide Facility Maintenance
Public Works	2021	\$ 500,000	Southern Arterial Design
Public Works	2022	\$ 9,000,000	Duck Creek Heated Storage Building (Highway)
Public Works	2022	\$ 8,000,000	Yearly Highway Projects
Public Works	2022	\$ 3,700,000	County Wide Facility Maintenance
Public Works	2022	\$ 1,500,000	Southern Arterial Design & R/W Acquisition
Public Works	2023	\$ 8,000,000	Yearly Highway Projects
Public Works	2023	\$ 2,500,000	County Wide Facility Maintenance
Public Works	2023	\$ 1,500,000	Southern Arterial Design, R/W, & Utilities
Public Works	2024	\$ 25,000,000	Southern Arterial Construction (15 to 25 million)
Public Works	2024	\$ 8,000,000	Yearly Highway Projects
Public Works	2024	\$ 1,400,000	County Wide Facility Maintenance
Public Works	2025	\$ 25,000,000	Southern Arterial Construction (15 to 25 million)
Public Works	2025	\$ 8,000,000	Yearly Highway Projects
Public Works	2025	\$ 1,400,000	County Wide Facility Maintenance
Public Works	2026	\$ 25,000,000	Southern Arterial Construction (15 to 25 million)
Public Works	2026	\$ 8,000,000	Yearly Highway Projects
Public Works	2026	\$ 1,400,000	County Wide Facility Maintenance
Public Works	2027	\$ 8,000,000	Yearly Highway Projects
Public Works	2027	\$ 4,000,000	Southern Arterial Construction
Public Works	2027	\$ 1,400,000	County Wide Facility Maintenance
Public Works	2028	\$ 15,000,000	Southern Arterial Construction (10 to 15 million)
Public Works	2028	\$ 8,000,000	Yearly Highway Projects
Public Works	2028	\$ 1,400,000	County Wide Facility Maintenance
Sheriff	2018	\$ 23,141,915	Jail Pod Expansion Phase 1
Sheriff	2018	\$ 2,300,000	Officer worn camera project - (\$1.5m product +\$800k infrastructure. 1st year storage & infrastructure (redundant servers, redundant storage and full backup).
Sheriff	2018	\$ 350,000	Squad Camera Storage and Backup (TS estimates \$150k to \$350k but we don't have baseline information on storage and wont till early May – system is still being installed so we cant give 2018 estimates. Based on vendor estimates its
Sheriff	2018	\$ 1,000,000	Replace deteriorating Shooting Range at the Northern Building Current location is disruptive to staff at the DA's Office and is out of date; lacking the appropriate HVAC by today's standards.
Sheriff	2018	\$ 650,000	Officer worn camera project-annual software, hardware and infrastructure maintenance. These costs would likely be lower up front and higher annually if a cloud solution were selected (primarily due to cost of storage in the cloud) but overall not much different, based on preliminary quotes.
Sheriff	2018	\$ 185,000	Courthouse scanners, security equipment to detect weapons
Sheriff	2018	\$ 55,000	Officer worn camera project-Staffing: (1) FTE Clerk Typist III (includes fringe)
Sheriff	2021	\$ 24,855,009	Jail Pod Expansion Phase 2

Department	Year	Amount	Project
TS	2018	\$ 670,000	Network Infrastructure Replacement (Switches, Routers, Security Appliances, Firewalls, Wireless Controllers, etc. (6 year life for each piece of equipment)
TS	2018	\$ 519,000	UPS replacement and redesign to correct fatal flaws for PSC and TS at 911 Center (10 year life)
TS	2019	\$ 1,062,000	BCCAN Expansion-UWGB North - UWGB Cofrin Library PSC Radio Tower to New Franken PSC Radio Tower (this will eliminate some future Microwave Upgrades and pending removal of Mount Mary Water Tower which is a repeater site in PSC Radio Network) – minimum 30 year life
TS	2019	\$ 786,000	Milestone Video Surveillance, Email Archiving, Test and Training Systems, Sheriff and DTF Video Unified Evidence Management System, etc. replacement (5 year life)
TS	2019	\$ 670,000	Network Infrastructure Replacement (Switches, Routers, Security Appliances, Firewalls, Wireless Controllers, etc. (6 year life for each piece of equipment)
TS	2019	\$ 657,000	VOIP Telephone System (1580 devices @ \$350 each – 10 year life) and servers (4 servers @26,000 each – 5 year life)
TS	2019	\$ 525,000	Shared Training Room, Board Meeting and Emergency Management space (10 year life)
TS	2020	\$ 2,360,000	Denmark - Beginning at Riverside Drive and Hwy 172 to Scray's Hill PSC Radio Tower to Denmark PSC Radio Tower (this will eliminate some future Microwave Upgrades and pending removal of Mount Mary Water Tower which is a repeater site in PSC Radio Network) also will have business opportunities along the way including Hospitals, Clinics, Public Works Langes Corner Shop, Denmark High School and Library, potential Business Incubators in the Denmark Area, etc. – minimum 30 year life
TS	2020	\$ 1,202,000	Production System (LOGOS, KRONOS, Sheriff RMS, Jail OMS, HS Avatar, PSC CAD, Laserfiche, etc.) replacement (5 year life)
TS	2020	\$ 1,187,000	Kewaunee BCCAN Fiber Extension-Kewaunee County Connection from Hwy 54 & Hwy 57 to Luxemburg Also will have business opportunities along the way including Clinics, Public Works New Franken Shop, Luxemburg High School, Wrightstown High School and Library, potential Business Incubators in the Highway 54/57 Interchange Property that City of Green Bay owns, etc. – minimum 30 year life
TS	2020	\$ 670,000	Network Infrastructure Replacement (Switches, Routers, Security Appliances, Firewalls, Wireless Controllers, etc. (6 year life for each piece of equipment)
TS	2021	\$ 670,000	Network Infrastructure Replacement (Switches, Routers, Security Appliances, Firewalls, Wireless Controllers, etc. (6 year life for each piece of equipment)
TS	2021	\$ 384,000	Microsoft AD, DNS, DHCP, Exchange, etc. and Milestone Video Surveillance Failover Servers (5 year life)
TS	2021	\$ 236,000	Veritas NetBackup System (5 year life)
TS	2022	\$ 670,000	Network Infrastructure Replacement (Switches, Routers, Security Appliances, Firewalls, Wireless Controllers, etc. (6 year life for each piece of equipment)
TS	2023	\$ 670,000	Network Infrastructure Replacement (Switches, Routers, Security Appliances, Firewalls, Wireless Controllers, etc. (6 year life for each piece of equipment)
TS	2024	\$ 2,685,000	Wrightstown / Outagamie County BCCAN Extension - From Saint Norbert College to Wrightstown and then to 1313 Holland Road in Appleton. Also will have business opportunities along the way including Clinics, Wrightstown High School and Library, potential Business Incubators in the Wrightstown Area, etc. – minimum 30 year life

Department	Year	Amount	Project
TS	2024	\$ 1,349,000	Pulaski BCCAN Fiber Extension-Pulaski - From County B to PSC Radio Tower in Flintville then to Pulaski (this will eliminate some future Microwave Upgrades) also will have business opportunities along the way including Clinics, Pulaski High School and Library, potential Business Incubators in the Pulaski Area, etc. – minimum 30 year life
TS	2024	\$ 786,000	Milestone Video Surveillance, Email Archiving, Test and Training Systems, Sheriff and DTF Video Unified Evidence Management System, etc. replacement (5 year life)
TS	2024	\$ 670,000	Network Infrastructure Replacement (Switches, Routers, Security Appliances, Firewalls, Wireless Controllers, etc. (6 year life for each piece of equipment)
TS	2024	\$ 247,000	PDC (SB) Data Center Upgrades Elect/UPS (10 year life)
TS	2024	\$ 104,000	VOIP Telephone System servers (4 servers @26,000 each – 5 year life)
TS	2025	\$ 1,202,000	Production System (LOGOS, KRONOS, Sheriff RMS, Jail OMS, HS Avatar, PSC CAD, Laserfiche, etc.) replacement (5 year life)
TS	2025	\$ 670,000	Network Infrastructure Replacement (Switches, Routers, Security Appliances, Firewalls, Wireless Controllers, etc. (6 year life for each piece of equipment)
TS	2025	\$ 495,000	PDC (SB) Data Center and SDC (PSC) Data Center HVAC Upgrades (15 year life)
TS	2026	\$ 670,000	Network Infrastructure Replacement (Switches, Routers, Security Appliances, Firewalls, Wireless Controllers, etc. (6 year life for each piece of equipment)
TS	2026	\$ 384,000	Microsoft AD, DNS, DHCP, Exchange, etc. and Milestone Video Surveillance Failover Servers (5 year life)
TS	2026	\$ 236,000	Veritas NetBackup System (5 year life)
TS	2027	\$ 670,000	Network Infrastructure Replacement (Switches, Routers, Security Appliances, Firewalls, Wireless Controllers, etc. (6 year life for each piece of equipment)
TS	2027	\$ 52,000	Vehicles Replacement (10 year life)
TS	2028	\$ 670,000	Network Infrastructure Replacement (Switches, Routers, Security Appliances, Firewalls, Wireless Controllers, etc. (6 year life for each piece of equipment)
TS	2028	\$ 519,000	UPS replacement and redesign to correct fatal flaws for PSC and TS at 911 Center (10 year life)
TS	2029	\$ 786,000	Milestone Video Surveillance, Email Archiving, Test and Training Systems, Sheriff and DTF Video Unified Evidence Management System, etc. replacement (5 year life)
TS	2029	\$ 657,000	VOIP Telephone System (1580 devices @ \$350 each – 10 year life) and servers (4 servers @26,000 each – 5 year life)
TS	2029	\$ 525,000	Shared Training Room, Board Meeting and Emergency Management space (10 year life)
Grand Total		\$ 434,351,505	

Note: These are internal estimates and have not been verified by market review or full RFP.

Brown County, Wisconsin

DRAFT for Review

Existing and Example Projected Debt Service

April 5, 2017



Prepared by
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Public Financial Management, Inc.
115 South 84th Street, #315
Milwaukee, Wisconsin 53214
414-771-2700





Existing Debt by Issue

The County's existing debt as of January 1, 2017 is presented below. Notice the four (4) "AMT" debt issues that are paid by the Airport.

Date of Issue	Obligation	Amount Issued	Final Maturity	Interest Rates Outstanding	Principal Outstanding	Call Date
03/01/2008	Bonds, Series 2008B	\$ 26,200,000	11/01/2027	3.75% - 5.00%	\$ 21,255,000	11/01/2017
04/01/2008	Bonds, Series 2008C	14,950,000	11/01/2018	4.00%	2,700,000	11/01/2016
06/01/2009	Bonds, Series 2009A (BABs)	13,475,000	11/01/2028	4.25% - 5.50%	10,880,000	11/01/2019
07/01/2010	Notes, Series 2010A	15,615,000	11/01/2019	2.75% - 3.25%	5,220,000	None
07/01/2010	Bonds, Series 2010B (BABs)	5,600,000	11/01/2029	4.25% - 5.75%	5,600,000	11/01/2019
12/01/2010	Bonds, Series 2010C (BABs)	4,750,000	11/01/2029	2.625% - 5.20%	3,440,000	11/01/2019
05/01/2011	Bonds, Series 2011A	10,440,000	11/01/2030	3.00% - 4.375%	9,130,000	11/01/2020
06/01/2012	Bonds, Series 2012A	9,215,000	11/01/2031	2.00% - 2.45%	7,260,000	11/01/2021
10/10/2012	Bonds, Series 2012B (AMT)	3,810,000	11/01/2021	2.00% - 2.25%	2,205,000	None
10/10/2012	Bonds, Series 2012C	3,225,000	11/01/2017	2.00%	490,000	None
06/05/2013	Bonds, Series 2013A	6,460,000	11/01/2032	2.00% - 3.00%	6,000,000	11/01/2022
10/09/2013	Bonds, Series 2013B	1,905,000	11/01/2018	2.00%	785,000	None
10/09/2013	Bonds, Series 2013C (AMT)	3,715,000	11/01/2022	3.00% - 4.00%	2,605,000	None
10/9/2013	Bonds, Series 2013D	9,060,000	11/01/2022	2.00% - 3.20%	6,805,000	None
06/11/2014	Bonds, Series 2014A	5,665,000	11/01/2033	2.00% - 3.30%	5,165,000	11/01/2023
11/30/2014	Bonds, Series 2014B	2,330,000	11/01/2019	2.00%	1,415,000	None
11/30/2014	Bonds, Series 2014C (AMT)	4,575,000	11/01/2023	2.00% - 3.00%	3,620,000	None
06/09/2015	Bonds, Series 2015A	7,565,000	11/01/2034	2.00% - 3.00%	7,095,000	11/01/2024
10/07/2015	Bonds, Series 2015B	3,670,000	11/01/2020	2.00%	2,415,000	None
10/07/2015	Bonds, Series 2015C (AMT)	2,875,000	11/01/2024	3.00%	2,665,000	None
07/01/2016	Bonds, Series 2016A	7,135,000	11/01/2035	2.00% - 2.35%	7,135,000	11/01/2025
11/09/2016	Notes, Series 2016B	1,970,000	11/01/2024	1.00% - 1.75%	1,970,000	None
11/09/2016	Bonds, Series 2016C	5,750,000	11/01/2022	2.00% - 3.00%	5,750,000	None
Total					<u>\$ 121,605,000</u>	

Existing P&I by Repayment Source

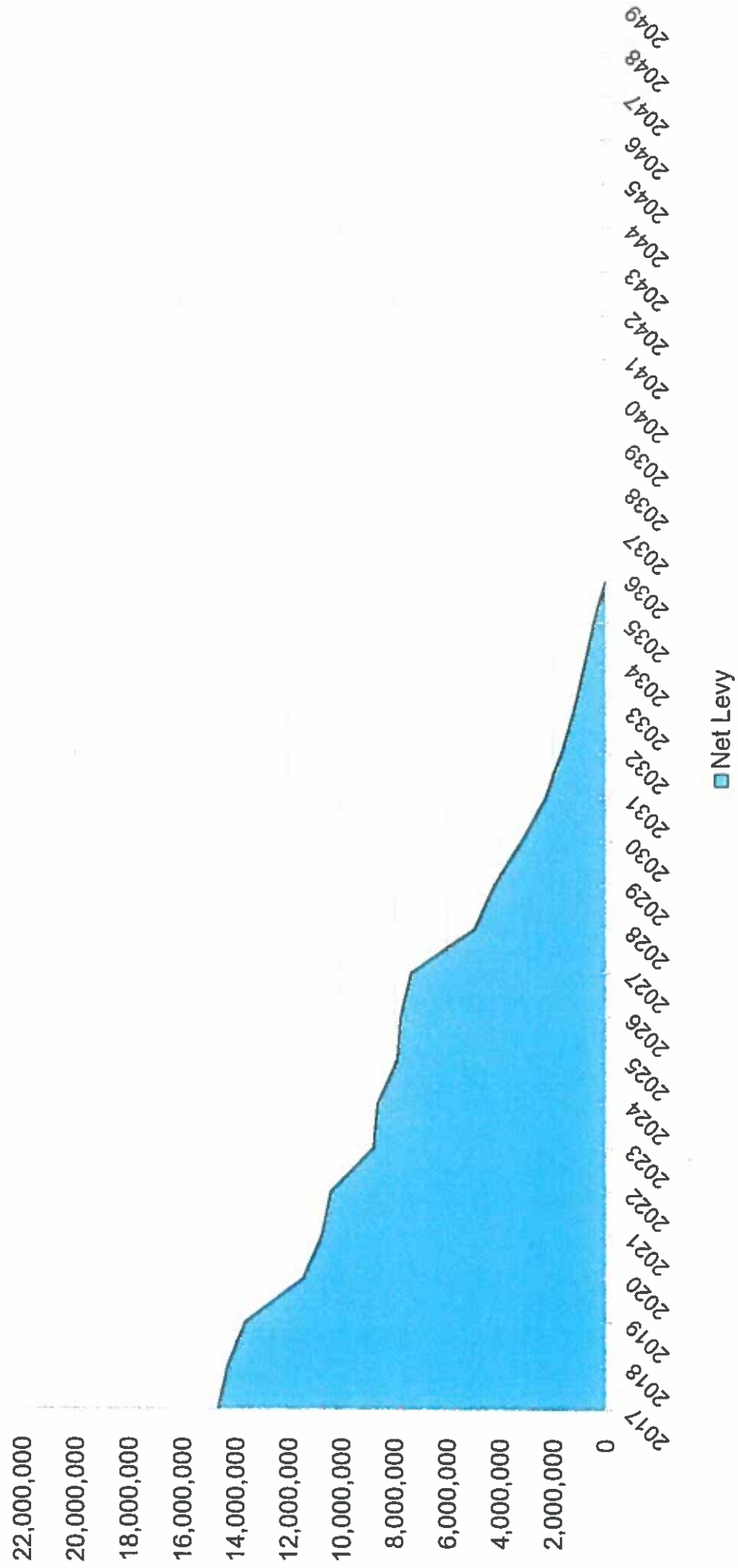
The County's existing principal and interest schedule by repayment source is presented below. Note that Levy supported debt service is reduced by IRS BAB rebates associated with bond issues from 2009 & 2010.

Year	Levy Supported			Airport Supported			Zoo Supported			Total		
	Principal	Interest	BAB Rebate	Principal	Interest		Principal	Interest		Principal	Interest	Total
2017	11,160,000	3,852,425	(315,821)	1,540,000	311,050		35,000	25,525		12,735,000	4,189,000	16,924,000
2018	11,054,000	3,570,446	(309,469)	1,560,000	273,950		36,000	24,188		12,650,000	3,868,584	16,518,584
2019	10,728,000	3,231,896	(297,709)	1,670,000	236,350		37,000	22,413		12,435,000	3,490,659	15,925,659
2020	8,848,000	2,886,098	(269,821)	1,710,000	195,650		42,000	20,588		10,600,000	3,102,336	13,702,336
2021	8,415,000	2,584,611	(249,369)	1,770,000	144,350		45,000	18,510		10,230,000	2,747,471	12,977,471
2022	8,339,000	2,287,431	(228,351)	1,360,000	90,100		46,000	16,260		9,745,000	2,393,791	12,138,791
2023	7,018,000	1,985,524	(206,006)	980,000	44,550		47,000	13,960		8,045,000	2,044,034	10,089,034
2024	7,115,000	1,707,698	(173,730)	505,000	15,150		50,000	11,598		7,670,000	1,734,446	9,404,446
2025	6,632,000	1,420,386	(141,494)	--	--		53,000	9,070		6,685,000	1,429,456	8,114,456
2026	6,736,000	1,140,844	(109,850)	--	--		54,000	6,375		6,790,000	1,147,219	7,937,219
2027	6,593,000	854,334	(78,602)	--	--		57,000	3,630		6,650,000	857,964	7,507,964
2028	4,447,000	573,335	(48,002)	--	--		13,000	715		4,460,000	574,050	5,034,050
2029	3,850,000	397,625	(17,854)	--	--		--	--		3,850,000	397,625	4,247,625
2030	2,955,000	255,895	--	--	--		--	--		2,955,000	255,895	3,210,895
2031	2,120,000	164,570	--	--	--		--	--		2,120,000	164,570	2,284,570
2032	1,600,000	108,228	--	--	--		--	--		1,600,000	108,228	1,708,228
2033	1,145,000	62,853	--	--	--		--	--		1,145,000	62,853	1,207,853
2034	790,000	30,975	--	--	--		--	--		790,000	30,975	820,975
2035	450,000	10,575	--	--	--		--	--		450,000	10,575	460,575
2036	--	--	--	--	--		--	--		--	--	--
	109,995,000	27,125,748	(2,446,078)	11,095,000	1,311,150		515,000	172,832		121,605,000	28,609,730	150,214,730

Existing Net Levy Supported Debt Service



Existing Net Levy Supported Debt Service

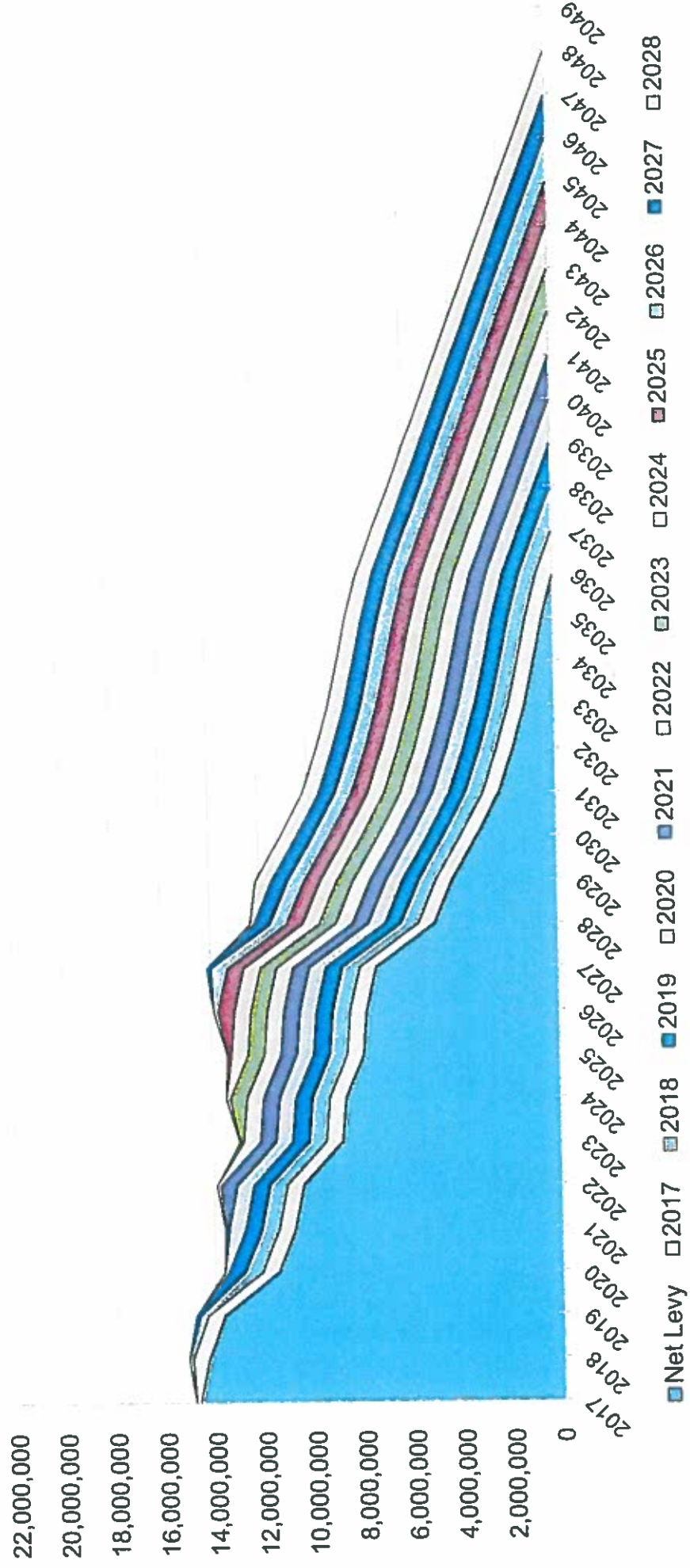




Future Annual Borrowings (Example 1)

The County's baseline future annual Capital Improvement Plan borrowing has been estimated at \$9.0 million (\$8.0 million for Highways and Bridges plus \$1.0 million for Buildings).

Projected Levy Supported Debt Service (\$9 million Annually Between 2018 and 2028)

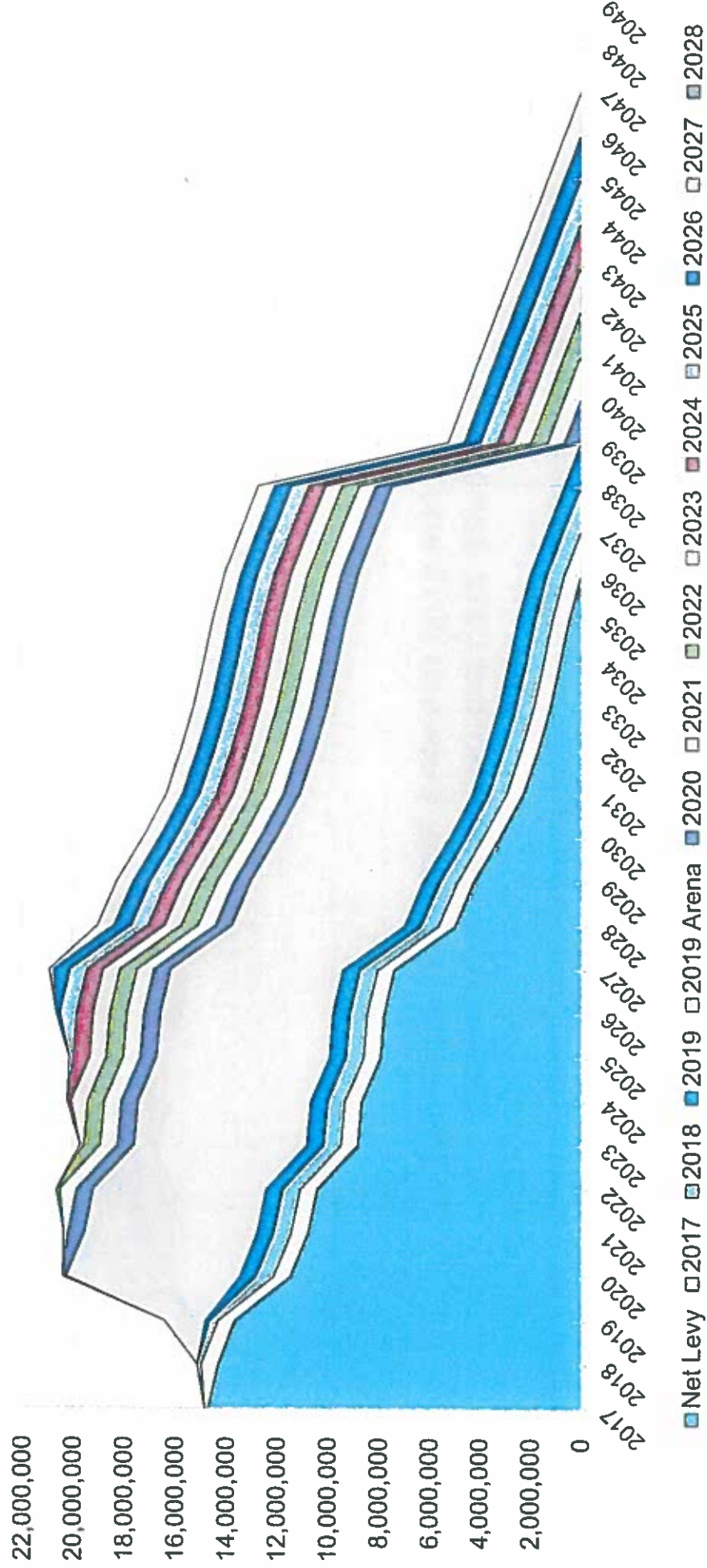


Future Annual Borrowings (Example 2)



In addition to the \$9.0 million of annual baseline borrowing the County also wanted to evaluate the impact to its levy supported debt service with an additional \$93 million Arena Project.

**Projected Levy Supported Debt Service
(\$9 million Annually 2018-2028 + \$93 million Arena)**



Future Annual Borrowings (Example 3)

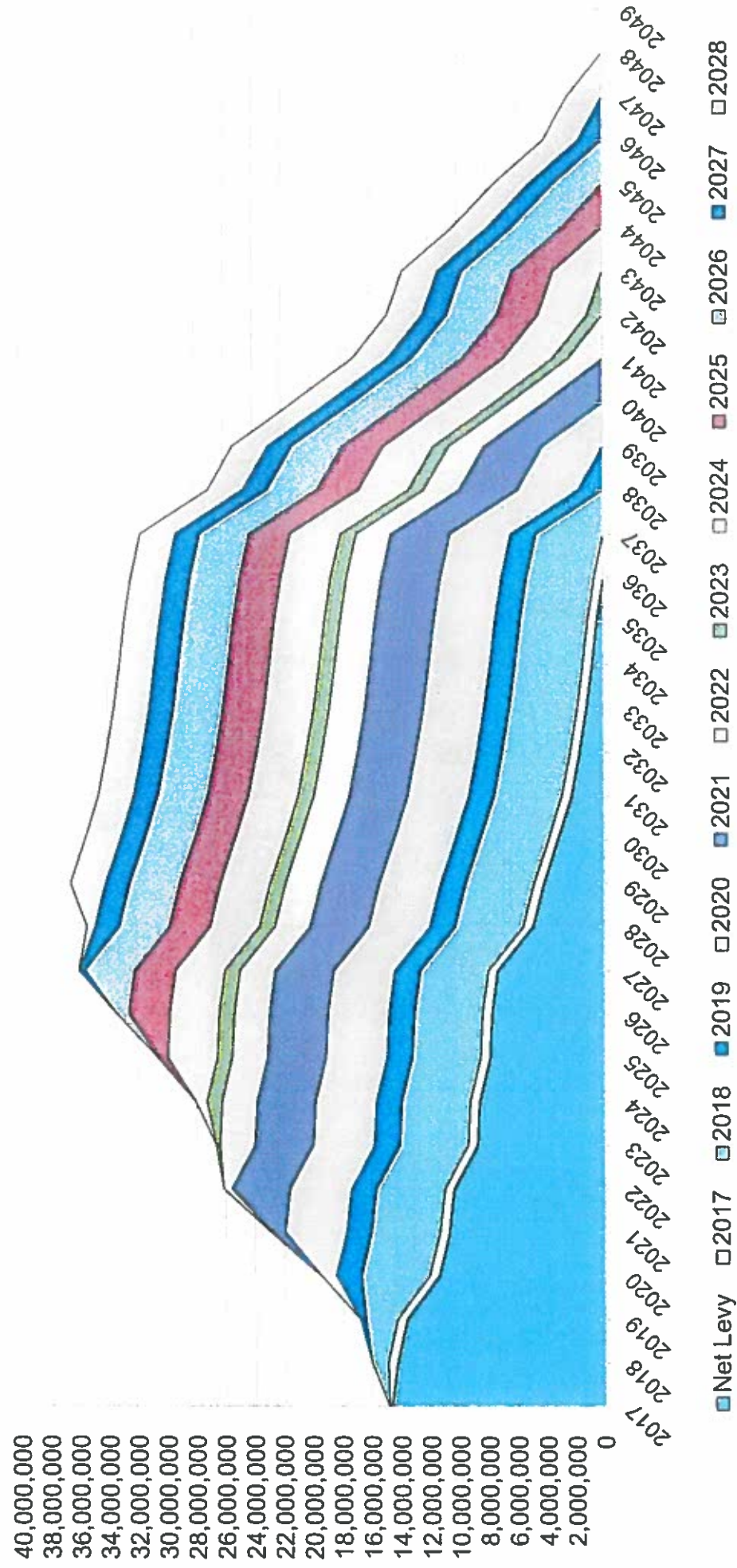


In addition to the \$9.0 million of annual baseline borrowing there are a number of other Capital Improvement Projects that have been identified by the County as being possible.

The total amount of Capital Improvement Projects identified during years 2018 through 2028 is approximately \$442 million

Year	Baseline Projects	+	Special Projects	=	Total Projects	Aggregate Total
2018	\$ 9,000,000		\$ 52,220,915		\$ 61,220,915	\$ 61,220,915
2019	9,000,000		14,588,481		23,588,481	84,809,396
2020	9,000,000		48,064,000		57,064,000	141,873,396
2021	9,000,000		45,958,109		54,958,109	196,831,505
2022	9,000,000		23,845,000		32,845,000	229,676,505
2023	9,000,000		5,402,000		14,402,000	244,078,505
2024	9,000,000		37,591,000		46,591,000	290,669,505
2025	9,000,000		29,817,000		38,817,000	329,486,505
2026	9,000,000		37,661,000		46,661,000	376,147,505
2027	9,000,000		13,622,000		22,622,000	398,769,505
2028	9,000,000		24,457,000		33,457,000	432,226,505
Total					432,226,505	

**Projected Levy Supported Debt Service
(\$442 million Total Borrowing Between 2018 and 2028)**





Local Government Revenue Options

Informational Paper 15

Wisconsin Legislative Fiscal Bureau
January, 2017

Local Government Revenue Options

Prepared by

Ryan Horton

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Local Government Revenue Options

Wisconsin's local general purpose government system consists of municipalities (towns, villages, and cities) and counties. These local governments may levy only those taxes that are authorized by the Legislature. In addition to the property tax (and several in lieu of property tax revenues), the Legislature has authorized three optional local taxes for general local governments: (1) a county sales and use tax of 0.5%; (2) a municipal and/or county registration fee for certain motor vehicles (the "wheel" tax); and (3) a municipal tax on establishments providing short-term lodging to the public (the "room" tax). Although the property tax accounts for the vast majority of all local tax revenue, use of these other local taxes has increased as local governments seek to reduce their reliance on the property tax.

The structure of local government in Wisconsin extends beyond the general units of municipalities and counties. Wisconsin law also allows the formation of special purpose districts that possess specific taxing authority. As with general units of government, these special purpose districts can levy only those taxes that are authorized by the Legislature, and for the most part, taxing authority is restricted to the property tax and related taxes. Four exceptions to this restriction exist: (1) a local exposition center district, which, if it meets certain requirements, is allowed to impose a room tax, a food and beverage sales tax, and a car rental tax; (2) a local professional baseball park district for the construction and operation of a new baseball stadium for the Milwaukee Brewers, which is allowed to impose 0.1% sales and use taxes to pay the debt service costs on District-issued revenue bonds and facility operation expenses; (3) a local professional football stadium district for the construction and maintenance of a renovated football stadium for the Green Bay Packers, which is al-

lowed to impose 0.5% sales and use taxes to pay the debt service on District-issued revenue bonds and to pay specific District administrative and facility maintenance expenses; and (4) a premier resort area, which can impose either a 0.5% (general case) or a 1.25% (special case) sales tax on sales by tourism-related retailers within the area.

For each of these taxes, this paper discusses the tax, the process for local adoption, and the revenue it generates. This paper first discusses the nonproperty taxes that can be levied by general units of government and then discusses the nonproperty taxes that can be levied by local exposition districts, the local professional baseball park district, the local professional football stadium district, and premier resort areas.

County Sales and Use Tax

Wisconsin counties may adopt a 0.5% sales tax imposed on the same goods and services that are subject to the state sales tax. The tax is "piggy-backed" onto the state sales tax in that the county rate is added to the state rate and the county tax is administered, enforced, and collected by the state. The 0.5% tax applies to items purchased within the county and to some items purchased in a county without a tax, if they are customarily kept in a county with a tax (this is the "use" tax). The use tax applies to most registered vehicles and certain construction materials purchased by contractors. It also applies to items purchased out-of-state and brought to a county with the tax.

Since 1969, Wisconsin counties have had the authority to enact a countywide sales tax, but it was not until 1985 that one was adopted. Until

1985, a county adopting the tax had to distribute all tax collections to its underlying municipalities. The 1985-87 state budget gave a county the option of retaining the sales tax revenues for its own use or distributing all or a portion of the revenues to the towns, villages, cities, and school districts in the county. The method for distributing tax proceeds was left for the county to determine.

Further revisions to the tax were made by 1985 Wisconsin Acts 41 and 120. Several of these changes were needed in order to improve the administration and enforcement of the tax. The use tax component was added at this time to decrease the incentive to make major purchases outside of a county to avoid paying the county sales tax. In addition, Act 41 specified that the county sales and use taxes may be imposed only for the purpose of directly reducing the property tax levy. A subsequent 1998 state Attorney General opinion (OAG 1-98) interpreted this Act 41 provision as follows: "Funds received from a county sales and use tax may be budgeted by the county board to reduce the amount of the countywide property tax levy or defray the cost of any item which can be funded from a countywide property tax."

These changes are generally viewed as having made the taxes a more attractive option for a county to consider, especially the change that allows the county to retain the tax proceeds.

Local Adoption of the Taxes

The legal requirement for establishment of county sales and use taxes is that the county board adopt an ordinance imposing them. The taxes can be effective at the start of any calendar quarter, provided a certified copy of the ordinance is received by the Department of Revenue (DOR) 120 days in advance. An ordinance adopted by the county board is also required to repeal the taxes. The repeal is effective on December 31. DOR must be notified 120 days in advance of this date.

In 1986, Barron and Dunn counties became the first counties to impose the taxes. Effective Janu-

ary 1, 2017, Sheboygan County became the 63rd county to adopt the sales and use tax. Effective April 1, 2017, Kewaunee County is the 64th county to adopt the sales and use tax. Table 1 identifies the 62 counties with sales and use taxes for 2015.

[As of January 1, 2017, the following 8 counties do not impose the county sales and use tax: Brown, Calumet, Manitowoc, Menominee, Outagamie, Racine, Waukesha, and Winnebago.]

Revenue from the Taxes

DOR retains 1.75% of the county sales and use taxes to cover the administrative costs of collecting the taxes. At the end of each fiscal year, any unencumbered balance in DOR's appropriation account for administration of the taxes is lapsed to the general fund. In addition, retailers are permitted to retain 0.5% of the taxes collected to cover their administrative costs. Thus, 97.75% of county tax collections are paid to the county. Under current law, DOR must distribute tax revenue to the county by the end of the calendar quarter following the quarter when collected. However, DOR began making monthly distributions in 1988 after discovering that it could reimburse counties on a more timely basis. Table 1 identifies the annual amounts received by each county since 2009.

Table 2 compares the county share of 2015 county sales and use tax collections with the 2014(15) gross county property tax levy for the 62 counties with a tax in effect for 2015. On average, the county share was equivalent to 21.9% of the county levy for those counties with the taxes. The county share of the property tax levy varied from a low of 6.0% in Florence County to a high of 38.7% in Ozaukee County.

State sales tax collections totaled \$5,065.8 million in 2015-16. Therefore, if all counties enacted the county sales tax, the estimated yield would be \$497.7 million annually (after the \$8.9 million for state administrative costs). This would have equaled 23.9% of the \$2,086.5 million 2015(16) gross county property tax levy.

Table 1: County Sales and Use Tax Revenue Distributions

County	2009	2010	2011	2012	2013	2014	2015
Adams	\$1,109,145	\$1,156,644	\$1,180,943	\$1,275,582	\$1,262,619	\$1,376,312	\$1,427,405
Ashland	1,143,193	1,078,579	1,042,862	1,120,565	1,141,144	1,259,542	1,281,926
Barron	3,179,653	3,184,093	3,419,986	3,571,588	3,546,218	4,059,540	4,295,189
Bayfield	878,608	852,998	888,384	934,949	1,009,575	1,025,781	1,062,431
Buffalo	566,461	574,233	604,894	605,421	630,606	757,197	759,990
Burnett	798,361	792,836	822,172	852,990	827,205	922,613	938,883
Chippewa	3,635,511	3,688,795	4,183,851	4,373,366	4,434,532	4,958,127	4,923,999
Clark	1,013,864	1,249,439	1,425,623	1,532,795	1,603,781	1,781,246	1,820,882
Columbia	3,284,078	3,417,367	3,603,529	3,755,221	3,802,238	4,183,187	4,233,278
Crawford	1,282,615	1,255,398	1,304,584	1,304,938	1,310,645	1,451,428	1,475,585
Dane	40,306,210	40,500,551	43,602,262	44,380,103	46,876,033	50,239,857	52,618,483
Dodge	4,542,389	4,578,258	4,894,845	5,076,266	5,309,989	5,954,084	5,732,174
Door	2,903,389	2,867,741	2,991,834	3,081,659	3,157,479	3,350,013	3,658,093
Douglas	3,232,472	3,058,048	3,149,838	3,324,487	3,616,318	4,236,567	4,322,614
Dunn	2,111,532	2,085,971	2,277,757	2,386,742	2,500,392	2,768,002	2,814,967
Eau Claire	7,617,907	7,507,695	8,185,515	8,627,603	8,875,923	9,582,033	10,127,245
Florence	240,128	200,561	203,318	206,636	209,773	238,587	243,320
Fond du Lac	0	3,820,430	6,408,039	6,652,093	6,903,653	7,286,408	7,599,139
Forest	379,103	394,822	407,319	420,480	420,721	451,510	506,854
Grant	2,621,713	2,677,089	2,753,237	2,849,673	2,910,085	3,193,452	3,267,522
Green	1,955,958	1,933,383	2,096,042	2,193,014	2,173,573	2,426,421	2,491,234
Green Lake	1,002,143	1,021,327	1,124,711	1,171,648	1,164,779	1,286,301	1,294,078
Iowa	1,315,392	1,320,716	1,474,952	1,465,123	1,478,820	1,621,333	1,688,280
Iron	378,676	379,484	384,851	402,823	405,385	435,179	442,998
Jackson	1,028,308	1,047,026	1,161,660	1,189,336	1,222,763	1,406,432	1,499,067
Jefferson	4,844,164	4,791,031	4,968,257	4,982,887	5,248,431	5,491,871	5,799,119
Juneau	1,199,541	1,242,663	1,325,230	1,361,271	1,416,362	1,475,555	1,550,116
Kenosha	10,121,219	9,936,342	10,358,534	10,548,569	10,976,604	12,755,961	13,890,547
La Crosse	9,295,932	9,491,313	10,152,970	10,190,484	10,545,430	11,395,711	11,791,509
Lafayette	636,417	708,406	714,585	764,183	771,979	818,945	835,539
Langlade	1,319,293	1,298,680	1,371,396	1,385,331	1,392,996	1,481,501	1,561,144
Lincoln	1,485,181	1,452,866	1,495,044	1,594,185	1,739,037	1,731,543	1,842,076
Marathon	9,468,533	9,256,000	10,014,288	10,164,536	10,489,234	11,075,095	11,592,871
Marinette	2,675,749	2,567,659	2,784,959	2,823,624	3,018,762	3,077,998	2,983,011
Marquette	646,634	636,837	686,142	725,994	778,471	834,674	840,179
Milwaukee	60,123,082	60,145,503	64,811,003	64,299,590	65,151,272	69,828,194	70,635,556
Monroe	2,678,044	2,595,395	2,706,015	2,937,646	3,017,456	3,080,873	3,316,443
Oconto	1,329,728	1,333,488	1,446,058	1,480,658	1,575,994	1,642,855	1,738,807
Oneida	3,575,387	3,432,419	3,495,681	3,596,756	3,722,972	3,825,152	4,018,027
Ozaukee	5,939,366	5,939,136	6,279,457	6,398,782	6,776,910	7,335,952	7,770,135
Pepin	349,092	356,031	377,269	415,160	409,637	460,183	477,469
Pierce	1,424,041	1,528,708	1,545,033	1,662,880	1,733,386	1,972,094	2,049,427
Polk	2,220,092	2,283,431	2,355,220	2,410,000	2,508,974	2,822,492	2,892,862
Portage	4,756,933	4,684,716	4,994,704	5,110,268	5,290,272	5,534,608	5,931,529
Price	737,758	729,561	751,721	760,675	769,490	863,446	906,656
Richland	881,014	902,048	896,605	937,688	926,929	1,059,757	1,049,884
Rock	9,894,884	9,671,453	10,204,438	10,386,682	10,661,241	11,845,157	12,280,876
Rusk	680,670	666,097	729,412	770,910	820,469	975,242	925,782
St. Croix	4,778,628	4,884,056	5,082,990	5,447,155	5,798,648	6,556,908	6,831,250
Sauk	6,747,478	6,905,385	7,117,794	7,258,507	7,510,435	7,994,732	8,444,614
Sawyer	1,335,680	1,349,796	1,335,895	1,454,662	1,474,321	1,702,856	1,852,265
Shawano	2,093,208	1,955,642	2,053,750	2,074,080	2,123,794	2,251,171	2,354,377
Taylor	921,295	958,404	1,013,898	1,086,833	1,080,130	1,148,581	1,197,027
Trempealeau	1,306,049	1,351,773	1,501,125	1,602,758	1,617,006	1,917,340	2,055,439
Vernon	1,277,708	1,275,716	1,391,791	1,399,421	1,440,303	1,536,237	1,649,723
Vilas	1,803,919	1,770,483	1,777,594	1,888,673	1,938,889	2,059,905	2,223,092
Walworth	7,118,219	7,011,280	7,169,923	7,438,004	7,670,907	8,391,794	8,608,623
Washburn	934,295	972,802	977,149	1,002,805	1,056,525	1,152,211	1,216,318
Washington	8,770,885	8,674,395	9,140,342	9,495,319	9,939,839	10,541,291	10,998,713
Waupaca	2,632,612	2,692,034	2,873,804	2,934,922	2,951,063	3,226,248	3,293,481
Waushara	1,013,381	1,049,795	1,132,449	1,148,649	1,171,735	1,244,240	1,282,253
Wood	<u>4,592,946</u>	<u>4,553,698</u>	<u>4,790,538</u>	<u>4,912,695</u>	<u>4,961,372</u>	<u>6,222,412</u>	<u>5,719,077</u>
Total	\$268,135,866	\$271,698,526	\$291,421,071	\$297,608,373	\$307,271,524	\$333,581,967	\$344,931,452

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Table 2: 2015 County Sales and Use Tax Revenue Distributions and Property Tax Levies

County	2015 County Sales and Use Tax	2014(15) County Property Tax Levy	Sales and Use Tax as a % of Property Tax Levy	County	2015 County Sales and Use Tax	2014(15) County Property Tax Levy	Sales and Use Tax as a % of Property Tax Levy
Adams	\$1,427,405	\$17,275,000	8.3%	Langlade	\$1,561,144	\$9,113,648	17.1%
Ashland	1,281,926	6,585,632	19.5	Lincoln	1,842,076	13,623,720	13.5
Barron	4,295,189	19,174,143	22.4	Marathon	11,592,871	47,152,340	24.6
Bayfield	1,062,431	9,480,660	11.2	Marinette	2,983,011	15,923,037	18.7
Buffalo	759,990	5,997,180	12.7	Marquette	840,179	11,621,283	7.2
Burnett	938,883	9,256,053	10.1	Milwaukee	70,635,556	283,835,126	24.9
Chippewa	4,923,999	17,213,415	28.6	Monroe	3,316,443	18,405,011	18.0
Clark	1,820,882	14,620,078	12.5	Oconto	1,738,807	18,277,172	9.5
Columbia	4,233,278	24,861,749	17.0	Oneida	4,018,027	15,493,817	25.9
Crawford	1,475,585	8,145,244	18.1	Ozaukee	7,770,135	20,054,460	38.7
Dane	52,618,483	154,379,173	34.1	Pepin	477,469	3,870,120	12.3
Dodge	5,732,174	32,726,320	17.5	Pierce	2,049,427	17,084,229	12.0
Door	3,658,093	26,305,294	13.9	Polk	2,892,862	21,825,018	13.3
Douglas	4,322,614	16,277,748	26.6	Portage	5,931,529	26,031,281	22.8
Dunn	2,814,967	20,935,324	13.4	Price	906,656	7,879,872	11.5
Eau Claire	10,127,245	27,690,121	36.6	Richland	1,049,884	6,691,961	15.7
Florence	243,320	4,068,206	6.0	Rock	12,280,876	63,045,891	19.5
Fond Du Lac	7,599,139	41,410,690	18.4	Rusk	925,782	6,371,043	14.5
Forest	506,854	5,356,450	9.5	Saint Croix	6,831,250	29,460,872	23.2
Grant	3,267,522	11,332,978	28.8	Sauk	8,444,614	29,878,109	28.3
Green	2,491,234	14,873,725	16.7	Sawyer	1,852,265	10,190,990	18.2
Green Lake	1,294,078	13,936,737	9.3	Shawano	2,354,377	14,887,787	15.8
Iowa	1,688,280	10,585,088	15.9	Taylor	1,197,027	10,941,321	10.9
Iron	442,998	4,214,102	10.5	Trempealeau	2,055,439	10,153,937	20.2
Jackson	1,499,067	10,027,638	14.9	Vernon	1,649,723	9,853,411	16.7
Jefferson	5,799,119	28,398,205	20.4	Vilas	2,223,092	12,862,031	17.3
Juneau	1,550,116	12,171,157	12.7	Walworth	8,608,623	61,153,472	14.1
Kenosha	13,890,547	61,980,164	22.4	Washburn	1,216,318	10,541,983	11.5
La Crosse	11,791,509	31,578,583	37.3	Washington	10,998,713	35,426,935	31.0
Lafayette	835,539	7,105,698	11.8	Waupaca	3,293,481	24,575,419	13.4
				Waushara	1,282,253	16,250,522	7.9
				Wood	<u>5,719,077</u>	<u>22,796,642</u>	25.1
				Total	\$344,931,451	\$1,573,238,015	21.9%

Local Registration Fees for Motor Vehicles ("Wheel" Tax)

Municipalities have been allowed to impose an annual registration fee, or "wheel tax," on motor vehicles since 1967. In 1979, this authority was extended to counties. Until 1983, the fee ap-

plied only to automobiles and station wagons. The fee was limited to 50% of the state registration fee and was collected by the local government that imposed it.

Since 1983, state law has permitted any municipality or county to adopt an ordinance that imposes a flat, annual registration fee on automobiles and trucks of not more than 8,000

pounds customarily kept within that jurisdiction. Vehicles may be subject to both a municipal and a county fee. All vehicles exempt from the state fee are also exempt from local fees. (This exempts, for example, certain trucks not operated on highways, federal vehicles, and certain vehicles registered to Indian tribes.) All vehicles subject to a state registration fee of \$5 are also exempt. (This category includes, for example, automobiles and buses owned and operated by human service agencies or school districts and vehicles owned and operated for public service by a municipality, county, Indian tribe, or the state.) There is no limit on the amount of the fee. The fee is collected by the Department of Transportation (DOT).

Municipalities are permitted, but not required, to share any portion of the fee with the county or vice versa. Any county or municipality that imposes an annual registration fee must use the revenues from the fee for transportation-related purposes.

Local Adoption of the Fee

An ordinance adopted by the county board or municipal governing body is required to impose a local registration fee. The local government must notify DOT at least 90 days prior to the first day of the month in which the ordinance takes effect. Repeal of the fee is also by adoption of an ordinance by majority vote of the local governing body. At least a 90-day notice to DOT is also required prior to the first day of the month in which an amendment or repeal of the ordinance is effective.

Table 3 lists all 23 local governments that either have imposed or have adopted an ordinance to impose a local registration fee, through December 1, 2016. Milwaukee County and the Cities of Milton, Platteville, and Portage have all adopted ordinances establishing a local registration fee in 2016, which will first be collected in early 2017. Those local governments that have

Table 3: History of Local Registration Fees

Jurisdiction	Year Imposed	Amount of Fee	Final Year
Kenosha (City)	1977	\$10	1978
Beloit (City)	1986	10	2015
	2015	20	-
Amery (City)	1987	5	1991
Marathon (County)	1987	10	1988
	2016	25	-
Sheboygan (City)	1990	10	2001
	2002	6	2006
	2016	20	-
St. Croix (County)	2008	10	-
Milwaukee (City)	2008	20	-
Mayville (City)	2009	10	2013
Janesville (City)	2012	10	2015
	2016	20	-
Chippewa (County)	2015	20	-
Appleton (City)	2015	20	-
Iowa (County)	2015	20	-
Arena (Town)	2015	20	-
Gillett (City)	2015	20	-
Kaukauna (City)	2015	10	-
Prairie du Sac (Village)	2016	20	-
Fort Atkinson (City)	2016	20	-
Lodi (City)	2016	20	-
Tigerton (Village)	2016	10	-
Milwaukee (County)	2017	30	-
Milton (City)	2017	30	-
Platteville (City)	2017	20	-
Portage (City)	2017	20	-

amended their fee, or rescinded and reimposed their fee, have more than one fee listed. Since 2015, 18 communities have adopted an ordinance to impose a new wheel tax or increase on existing wheel tax.

Revenue from the Fee

Table 4 compares the amount of revenue received by each local government that had a wheel tax in place for the entire year in 2015, after DOT's administrative expenses, with each government's 2014(15) gross municipal or county property tax levy. The local fee is collected by DOT at the time the annual state registration fee is paid. DOT retained 10 cents per registration for administrative costs through 2015. In 2015, DOT retained \$64,430 to cover its expenses. The

Table 4: 2015 Local Registration Fee Revenue Distributions

Jurisdiction	Fee Revenue	2014(15) Local Property Tax Levy	Revenue as a % of Property Tax Levy	Amount of Fee
Appleton (City)*	\$1,276,984	\$38,389,937	3.3%	\$20
Arena (Town)**	13,452	230,235	5.8	20
Beloit (City)***	543,338	14,300,038	3.8	20
Chippewa (County)	528,114	17,213,415	3.1	10
Iowa (County)*	385,742	10,585,088	3.6	20
Janesville (City)	551,817	31,641,003	1.7	10
Milwaukee (City)	6,659,152	248,353,582	2.7	20
St.Croix (County)	<u>780,736</u>	<u>29,460,872</u>	2.7	10
Total	\$10,739,335	\$390,174,170	2.8%	

*Fee first effective February 1, 2015

**Fee first effective April 1, 2015

***Fee increased to \$20 effective February 1, 2015

rest of the fee is remitted to the jurisdiction imposing the fee. Effective July 1, 2016, DOT increased the administrative fee to 17 cents per registration.

Based on estimated vehicle registrations for fiscal year 2016, if a local vehicle registration fee of \$10 was imposed statewide, \$46.2 million in annual revenues would be raised. That equals nearly 1.7% of the 2015(16) gross municipal property tax levy and 2.2% of the gross county property tax levy for that year.

Tax on Short-Term Lodging ("Room" Tax)

Since 1967, towns, villages, and cities have been authorized to impose a tax on establishments providing rooms or short-term lodging to the public. In general, the tax applies to hotels, motels, and rooming houses for lodging furnished for less than one month. Hospitals, nursing homes, and accommodations provided by religious, charitable, or educational organizations are excluded from the tax. The tax applies only to gross receipts from furnishing sleeping accommodations; therefore, food and other items or

services furnished by hotels or motels are not subject to the tax. The room tax is in addition to state and county sales taxes that apply to room charges.

Use of Room Tax Revenues

Prior to June, 1994, municipalities were not restricted as to the tax rate or use of room tax collections. However, 1993 Wisconsin Act 467 imposed a maximum tax rate of 8% and required that at least 70% of any new room taxes be used for tourism promotion and development. Those local governments that had a room tax rate in place prior to June 1994, and retained more than 30% of the revenues from that rate, were "grandfathered in" and were allowed to continue to retain more than 30% of their room tax revenues from that rate.

2015 Act 55 eliminated the authority of a municipality to directly spend room tax revenue on tourism promotion and tourism development. Rather, a municipality must forward the required room tax revenue to a tourism commission, if one exists, or a tourism entity.

Act 55 modified the 1994 grandfather clause, which generally permitted municipalities that had

imposed a room tax on May 13, 1994, to retain more than 30% of room tax revenues if they had been doing so as of that date. Beginning with the room taxes collected on January 1, 2017, Act 55 limited the amount of room tax revenues that a municipality subject to the 1994 grandfather clause may retain for purposes other than tourism promotion and tourism development. The limit could be gradually reduced over a period of five years, such that, by fiscal year 2021, an affected municipality will be able to retain only the same dollar amount of the room tax that it retained in fiscal year 2010, or 30% of its current year room tax revenues, whichever is greater.

A municipality can exceed the 8% maximum limit and fall below the 70% tourism promotion requirement for new room tax revenues if any of the following situations apply:

1. The municipality is located in a county with a population of at least 380,000 and a convention center is being constructed or renovated within that county;
2. The municipality intends to use at least 60% of the revenue collected from its room tax in excess of 7% to fund all or part of the construction or renovation of a convention center that is located in a county with a population of at least 380,000;
3. The municipality is located in a county with a population of less than 380,000 and that county is not adjacent to a county with a population of at least 380,000, and the municipality is constructing a convention center or making improvements to an existing convention center; or
4. The municipality has any long-term debt outstanding with which it financed any part of the construction or renovation of a convention center.

Situations (1) to (4) do not excuse a municipality from the requirement that the

percentage of room tax revenues that it retains is equal to, or less than, the percentage it retained prior to May 13, 1994. Currently, the City of Madison (9%), and several municipalities in Brown County (10%), Winnebago County (10%), and Outagamie County (10%) are the only municipalities that exceed the 8% maximum limit under these provisions.

Tourism Promotion and Development

Tourism promotion and development was defined under 2005 Wisconsin Act 135. Later, under 2015 Act 55, this term was retitled tourism promotion and tourism development. It is defined to mean any of the following: (a) marketing projects, including advertising media buys, creation and distribution of printed or electronic promotional tourist materials, or efforts to recruit conventions, sporting events, or motorcoach groups; (b) transient tourist informational services; or (c) a tangible municipal development, including a convention center. The allowable tourism promotion and tourism development activities must be significantly used by transient tourists and reasonably likely to generate paid overnight stays at more than one establishment on which the room tax is imposed, that are owned by different persons. If a municipality has only one such establishment, the tourism development and promotion activity must be reasonably likely to generate paid overnight stays in that establishment.

Tourism Commission and Tourism Entity

1993 Act 467 created the entity called a tourism commission to coordinate tourism promotion and tourism development. If two or more municipalities in a tourism zone impose a room tax, those municipalities are required to enter into a contract to create a tourism commission. A tourism zone is defined as an area of two or more municipalities that those municipalities agree is a single destination as perceived by the traveling public. The municipalities in a given tourism zone must impose the same room tax rate.

In the case of a single municipality, the tourism commission consists of four to six members, of whom one must be a representative of the Wisconsin hotel and motel industry. Members are appointed by the principal elected official of the municipality with confirmation by a majority vote of the municipality's governing body. When there is more than one municipality in a tourism zone, each municipality's representation on the Commission can vary from one to three members from each municipality depending on the amount of room tax revenues collected in that municipality. This governing body would also include two additional members representing the hotel and motel industry. The members representing the municipalities are appointed by the principal elected official of each municipality with confirmation by the governing body. The two members representing the hotel and motel industry are appointed by the chairperson of the tourism commission.

2011 Wisconsin Act 28 specified that the expenditure of room tax revenues on tourism promotion and development by the City of Wisconsin Dells and the Village of Lake Delton must be done by their respective tourism entities, unless the municipalities create a tourism commission and forward the revenue to that commission.

A tourism commission is responsible for monitoring the collection of room tax revenues and for contracting with one tourism entity, or other organization if a tourism entity does not exist, for staff, support services, and assistance in developing and implementing programs to promote and develop tourism. 2015 Act 301 defines a tourism entity to mean an organization that: (a) is a nonprofit organization, which existed before January 1, 2015; (b) spends at least 51% of its revenues on tourism promotion and tourism development; and (c) provides destination marketing staff and services for the tourism industry in a municipality. However, if no such organization exists, a municipality may contract with a nonprofit organization that either meets criteria (b) and (c)

listed above or spends 100% of the room tax revenue it receives from a municipality on tourism promotion and tourism development, and meets criteria (a) and (c) listed above.

Under 2015 Acts 55 and 301, a tourism entity's governing body must include either of the following: (a) at least one owner or operator of a lodging facility that collects room tax and is located within the municipality where the tax is imposed; or (b) at least four owners or operators of lodging facilities that collect the room tax and are located in the tourism zone established by the municipalities. Also, Act 55 requires that tourism entities report annually to each municipality, from which the entity receives room tax revenues, the purposes for which those revenues were spent.

Reporting Requirements

Under Act 55, every municipality that imposes room tax must file an annual report with DOR on, or before, May 1. The following information from the previous year must be reported: (a) the amount of room tax revenue collected and the room tax rate imposed; (b) a detailed accounting of the amounts forwarded to a tourism entity or commission and the specification of the entity that received the revenue; (c) a detailed accounting of expenditures of \$1,000 or more made by the tourism entity or commission; and (d) for each tourism entity or commission that received room tax revenues in the previous year, a list of the commission's or tourism entity's governing body members, and the name of the business entity each member owns, operates, or is employed by (if any). These reporting provisions are first effective in 2017, for reporting 2016 room tax activity.

Local Adoption of the Tax

To implement a room tax, a municipal governing body must adopt an ordinance that authorizes the tax, determines the tax rate, and designates the date the tax takes effect. The last

statewide information regarding municipalities that levy the tax is included in financial reports filed with DOR for 2015. According to those reports, 282 of the state's 1,852 municipalities collected the tax in 2015.

Prior to Act 55, DOR did not collect information on room tax rates and surveys of room tax rates were conducted by the Legislative Fiscal Bureau. The 2016 survey found that room tax rates have ranged from 1% to 10%. The survey results are shown in Table 5. The rates shown in Table 5 for each year are for those municipalities that had a room tax in the prior year, according to the Department of Revenue's municipal financial reports. The most common rates found in the surveys were 5% and 8%. However, 56% of municipalities had a room tax rate greater than 5% in 2016.

Table 5: Room Tax Rates -- 2010, 2012, 2014, and 2016

Tax Rate	Number of Municipalities			
	2010	2012	2014	2016
1.0%	1	1	1	0
2.0	1	2	2	3
2.5	2	2	1	1
3.0	19	19	17	15
3.5	1	1	1	0
4.0	27	31	32	30
4.5	26	22	25	28
5.0	45	47	50	47
5.5	21	27	26	26
6.0	40	40	37	35
6.5	7	7	8	8
7.0	23	24	22	22
7.5	3	2	3	3
8.0	38	40	39	47
9.0	1	1	1	1
10.0	<u>1</u>	<u>1</u>	<u>9</u>	<u>16</u>
Total	256	267	274	282

Source: Legislative Fiscal Bureau surveys

Revenue from the Tax

Table 6 indicates the annual amount of room tax revenues reported to DOR on municipalities' financial reports from 2006 through 2015, on a statewide basis, and the annual percentage change in revenues. Over the 10-year period, total room tax revenues declined compared to the previous year total only once. In 2009, room tax revenues declined by 12.4%, due primarily to the slowdown in the state's economy. Subsequently, total statewide room tax collections have rebounded, with 2015 being the highest year for total collections over the 10-year period. Total collections were 58% higher in 2015 than collections in 2006.

Table 6: Room Tax Revenues*

Year	Amount	Percent Change
2006	\$56,395,900	
2007	60,910,700	8.0%
2008	63,724,000	4.6
2009	55,831,300	-12.4
2010	60,717,300	8.8
2011	64,576,700	6.4
2012	69,590,600	7.8
2013	74,141,100	6.5
2014	80,385,600	8.6
2015	88,930,800	10.6

Source: Department of Revenue

*Figures include the City of Milwaukee room tax collections, which are dedicated to the Wisconsin Center District.

The appendix to this paper shows the 2016 room tax rate and 2015 revenue for each municipality that reported room tax revenue to DOR on municipal financial reports in 2015. In some instances, the amount of room tax collections a municipality includes in its DOR municipal financial report is net of those amounts that are provided to its local entity responsible for tourism promotion and tourism development. Therefore, actual collections likely exceed the total collections shown in Table 6, as well as, for some

municipalities, the amounts shown in the appendix to this paper.

Local Exposition District Taxes

This section primarily describes the Wisconsin Center District, a local exposition district that includes Milwaukee County. The first part of this section describes the general authority of a local exposition district and provides some specific discussion on the Wisconsin Center District (WCD). The second part of this section describes WCD's authority relating to the financing of a sports and entertainment arena in Milwaukee.

Local Exposition District Authority

1993 Wisconsin Act 263 authorized cities, villages, and counties to individually or jointly create a local exposition district that is separate and distinct from the municipality, county, and state. Such a district has the power to build and operate an exposition center, own and lease property, enter into contracts, employ personnel, issue bonds, and, under certain conditions, impose three different local taxes (room tax, food and beverage tax, and car rental tax).

The composition of the board of directors presiding over the district depends on the type and number of sponsors. Prior to 2015 Act 60, if the district is sponsored by a city of the first class, the board was composed of 15 individuals, from both the public and private sectors, with appointment powers spread between city, county, and state officials.

The requirements for a local exposition district to levy one or more of the three local taxes are very restrictive and probably only allow a district created by the City of Milwaukee to impose such taxes. The specific requirements that an ex-

position district must meet are as follows:

1. The municipality adopts a resolution certifying that the planned exposition center would be of substantial statewide public purpose. This requires an exposition center that: (a) includes an exhibition hall of at least 100,000 square feet; (b) is projected to support at least 2,000 full-time equivalent jobs; (c) is projected to stimulate at least \$6.5 billion in total spending in the state over a 30-year period; (d) is projected to attract at least 50,000 out-of-state visitors annually; and (e) is projected to generate at least \$150 million of incremental state income, franchise, and sales tax revenues over the 30-year period.

2. The district's sponsoring municipality agrees to stop imposing and collecting its room tax.

3. The district adopts a resolution to impose the tax(es), and a copy of the resolution is sent to the Secretary of the Department of Revenue at least 120 days before its effective date.

Milwaukee's Exposition District

In 1995, the City of Milwaukee created a local exposition district called the Wisconsin Center District for the purpose of acquiring and managing its exposition center facilities. The District is comprised of cities and villages wholly or partially in Milwaukee County. Under 2015 Act 60, effective August 14, 2015, the WCD board expanded from 15 to 17 members and the composition of the board was modified as follows: two members are the Speaker of the Assembly and the Majority Leader of the Senate, or their designees, rather than the Co-chairpersons of the Joint Committee on Finance or their designees; two additional members are the Minority Leader of the Assembly and, the Minority Leader of the Senate, or their designees; and, the DOA Secretary, who must be a member of the board, rather than the Secretary's designee.

After the construction of a sports and entertainment arena in Milwaukee (see later section) is complete the WCD board would undergo further changes in accordance with Act 60. The 17-member Board will ultimately include the following members: (a) the DOA Secretary, or designee; (b) the Speaker of the Assembly and Majority Leader of the Senate, or their designees; (c) the Minority Leader of the Assembly and the Minority Leader of the Senate, or their designees; (d) the Milwaukee City and County comptroller or chief financial officer; (e) five members appointed by the Milwaukee County Executive; (f) two members appointed by the Mayor of the City of Milwaukee; and (g) three members appointed by the president of the governing body of the City of Milwaukee.

District Taxes

The District first imposed taxes effective on January 1, 1995. The District Board increased the basic room tax from 2.0% to 2.5% on January 1, 2011, and the food and beverage tax from 0.25% to 0.5% on July 1, 2010.

Table 7 shows the tax rate and the amount of revenue collected for each of the taxes imposed by the WCD for calendar year 2015. As shown, the City of Milwaukee room tax dedicated to the District equals 7% of total room charges (this figure is also included in the Appendix). The City of Milwaukee room tax accounted for 40.8% of the District's tax collections in 2015.

Table 7: Wisconsin Center District Collections (2015)

	2015 Tax Rate	2015 Revenues
Basic Room Tax	2.5%	\$6,025,800
City of Milwaukee Room Tax	7.0	13,235,800
Food and Beverage Tax	0.5	10,518,000
Car Rental Tax	3.0	<u>2,633,900</u>
Total		\$32,413,500

Source: Department of Revenue

In 2015, a total of \$32,413,500 was collected by DOR from the District taxes. However, after 2.55% of revenues were deducted to pay for DOR administration of the taxes, actual distributions to the District for 2015 were \$31,587,000.

Restrictions on Taxes

State statutes limit the amount, duration, and use of the three local taxes. The revenues of each of the district-wide local taxes must be used first for the district's debt service, but authorizes the district to use the revenue for other purposes after its bond obligations are retired if the continued imposition is approved by a majority vote of the WCD's board.

2015 Act 60 deleted the sunset of the WCD's food and beverage taxes (except the sunset would remain for certain retail grocers), vehicle rental tax, and local room taxes of a sponsoring municipality provided to WCD. Act 60 specifies that when the WCD's debt related to the District's exposition center facilities (excluding the sports and entertainment arena) is retired, the District's current food and beverage tax for food and beverage stores (primarily groceries) would be eliminated. However, at that point, Act 60 allows the District Board to reimpose the food and beverage tax on groceries by a majority vote of its members.

State statutes impose a maximum limit on the tax rate for each of the three taxes, as follows: (1) a 0.25% (0.50% with a majority vote of the board) districtwide sales tax on certain food and beverage sales; (2) a 3% (4% with a majority vote of the board) districtwide sales tax on the rental of passenger cars without drivers; (3) a basic room tax of up to 3% of total districtwide room charges; and (4) if the sponsoring municipality is a city of the first class, the city may dedicate its existing room tax to the district.

DOR is responsible for administering any of the local taxes imposed by a local exposition district. The state distributes 97.45% of the taxes

collected to the exposition district by the end of the month following the end of the calendar quarter in which the amounts were collected. The remaining 2.55% of collections are retained by the state to cover administrative costs. Any unencumbered balance in DOR's appropriation account for the administration of the tax that exceeds 10% of expenditures from the appropriation during the fiscal year is also distributed back to the district.

Milwaukee Sports and Entertainment Arena

2015 Wisconsin Act 60 expanded the authority of the Wisconsin Center District to allow for the District to assist in the construction of a sports and entertainment arena and facilities ("arena") in downtown Milwaukee. The District could issue up to \$203 million in bonds backed by existing WCD taxes and by state appropriations for the construction of an arena in downtown Milwaukee to be used as the home arena of a professional basketball team and for other sports, recreation, and entertainment activities.

District and Team Agreements. Act 60 required the District board to enter into a development agreement with a professional basketball team or its affiliate ("team") that requires the team to develop and construct sports and entertainment arena facilities to be financed in part by the District and leased to the team. Before a development agreement could be signed, Act 60 also required the team to enter into a non-relocation agreement with the District and, further, required the DOA Secretary to certify that the team has agreed to fund at least \$250 million for the development and construction of the arena.

As specified under Act 60, the non-relocation agreement requires the team, during the term of the lease with the District, to: (a) play substantially all of its home games at the arena, once constructed; (b) maintain its membership in

the National Basketball Association (NBA) or a successor league; (c) maintain its headquarters in Wisconsin; (d) maintain in its official team name the name of the sponsoring municipality; (e) not relocate to another political subdivision during the term of the lease; and (f) ensure that any person who acquires the team (if the team is sold, foreclosed, or ownership is transferred to another person), commits to acquire the team subject to the team's obligations under the non-relocation agreement. In addition, during the last 5 years of the original 30-year lease, and during any 5-year extension of the lease, Act 60 specifies that the team may negotiate, and enter into agreements, with third parties regarding the team playing its home games at a site different from the site to which the lease applies after the conclusion of the lease.

The lease between the team and the District, as specified under Act 60, is required to contain the following terms: (a) the term of the lease must be for 30 years, plus 2 extensions of 5 years each at the team's option; (b) the District must convey fee title of the Bradley Center and the land on which it is located to the team (free and clear of all liens, encumbrances, and obligations) and the team must agree to pay for all costs related to the demolition of the Bradley Center structure; (c) the team must be responsible for equipping, maintaining, operating, improving, and repairing the arena; and (d) an allowance for a separate agreement between the sponsoring municipality and the team that addresses the development and operation of a parking structure constructed as part of the arena and the ownership of and revenues from the parking structure.

Under Act 60 and the lease agreement, if the team breaches the development agreement or non-relocation agreement, the parent company of the team must be jointly and severally responsible with the team for costs related to equipping, maintaining, operating, improving, and repairing the arena during the term of the lease. Also, the

team is entitled to receive all revenues (other than revenues from a ticket surcharge) related to the operation or use of the arena, including, but not limited to, ticket revenues, licensing or user fees, sponsorship revenues, revenues generated from events that are held on the plaza that is part of the arena, revenues from the sale of food, beverages, merchandise, and parking, and revenues from naming rights.

An arena development agreement, a team non-relocation agreement, and a 30-year arena lease, management and operations agreement were signed by the District and the team on April 13, 2016. According to terms of the lease agreement, the team agrees to pay \$1 million in rent payments annually to the District. The arena is currently scheduled to be completed in 2018.

Arena Construction and Financing. According to the arena development agreement, signed April, 2016, the estimated cost to construct the arena, public entertainment plaza, and parking structure is \$524.1 million. Act 60 provides that \$203 million come from the issuance of bonds by the District to fund the development and construction of the arena. The City of Milwaukee is also contributing an estimated \$35 million in tax incremental financing for a parking structure and \$12 million in tax incremental financing for the public plaza adjacent to the arena. Beyond these public sources of funding, Senator Herbert H. Kohl gifted \$100 million for the purpose of facilitating the construction of the arena. The remaining project costs were committed by the owners of the Milwaukee Bucks, who agreed to pay, or cause to be paid, all project costs exceeding the District commitment, the City commitment and the Kohl commitment.

The District's \$203 million commitment will be paid out of proceeds from District issued appropriation bonds and revenue bonds. The District issued \$108.1 in appropriation revenue bonds, dated June 23, 2016, supported by; (a) a \$4 million annual general purpose revenue (GPR)

appropriation from the state to make grants to the District, limited to \$80 million and sunset in 2035-36; and (b) a separate \$4 million annual GPR appropriation from the state to the District, which is sunset in 2035-36, and is offset by an annual \$4 million GPR reduction in the county and municipal aid payment to Milwaukee County. On June 23, 2016, the state and District entered into a memorandum of understanding that requires the state to pay all monies appropriated from these appropriations directly to the Trustee established in the appropriation obligation bond indenture by July 1 of each year.

WCD also issued \$54.3 million in dedicated tax revenue bonds, dated June 23, 2016 and \$37.9 million in dedicated tax revenue refunding bonds, dated November 29, 2016, both of which are financed by indefinitely extending the existing WCD taxes (except for the food and beverage taxes for sales by retail grocers). These taxes would have otherwise ended after the District's existing debt is retired, which is scheduled to occur in 2032.

Arena Ticket Surcharge. Act 60 specifies that the WCD board require the sponsor of an event held at the arena to impose a \$2 surcharge on each ticket that is sold to the event. Estimated revenues from the surcharge would be \$2 million annually in the first year after the arena construction is complete and events begin to be held. The District board is required to remit 25% of the surcharge revenues to DOA for deposit in the general fund and the District would retain the remainder of the surcharge revenues, which the Board could use to offset the District's cost for the arena facilities. It is estimated the District will receive \$1.5 million annually for the surcharge and that GPR revenues to the state would increase by approximately \$500,000 annually to reflect the deposit of these funds to the general fund, which would partially offset state's cost for the arena facilities.

Arena Maintenance and District Expenses. According to terms of the arena lease agreement,

the team is responsible for all costs and expenses for additions and capital repairs that would be required to provide a level of amenities and technology at the arena that is at or above the median level of amenities and technology provided at arenas for NBA teams.

Local Professional Baseball Park District Taxes

A local professional baseball park district for the construction and operation of a new baseball stadium for the Milwaukee Brewers was created by 1995 Wisconsin Act 56. The District is made up of five counties: Milwaukee, Ozaukee, Racine, Washington, and Waukesha. The District is governed by a 13-member board, appointed as follows: six persons appointed by the Governor; one person appointed by the Mayor of the City of Milwaukee; two people appointed by the Milwaukee County executive; one person appointed by the Racine County executive; one person appointed by the Waukesha County executive; one person appointed by the chairperson of the Ozaukee County Board of Supervisors; and one person appointed by the chairperson of the Washington County Board of Supervisors.

Use of Sales and Use Tax Revenue

The District Board has the authority to enact 0.1% sales and use taxes in the five-county area. Based on the Board's actions, the taxes were first imposed in January, 1996.

Stadium Construction. At the time Act 56 was passed by the Legislature, it was anticipated that stadium construction would cost \$250 million, of which \$160 million would come from the issuance of revenue bonds by the District. The District's initial \$160 million contribution established its 64% ownership share of the stadium. From 1996 through 1999, the District issued revenue bonds for the construction of the stadium

and infrastructure improvements near the stadium totaling \$202 million. In addition, the District has entered into \$45 million in lease certificates of participation, which were used to fund the acquisition of leased capital equipment in the stadium (the scoreboard, drive mechanism for the retractable roof, seating, and food service equipment). Subsequently, in order to take advantage of lower interest rates, the District refinanced a portion of these debt obligations. These refunding debt issues also added \$12.1 million in principal debt, which results in \$259.1 million in total principal borrowed for the stadium construction and related equipment.

The debt service (the payment of principal and interest) on these debt instruments is paid from the 0.1% sales and use taxes imposed in the five-county District. In addition, District sales and use tax revenues, or interest earnings on those revenues, were applied to the stadium construction, infrastructure improvements, and the initial year of operation of the facility. Taking into account its reserves, the District had an estimated \$56.5 million in principal outstanding on its debt issues at the end of 2016.

Stadium Maintenance and District Expenses. In addition to funding the construction of the stadium, the 0.1% sales and use taxes will be used to contribute towards the maintenance and repair of the stadium over its 30-year anticipated life. A memorandum of understanding (MOU) signed by representatives from the State of Wisconsin, Milwaukee County, the City of Milwaukee, and the Brewers in 1995 indicates that the District's annual contribution will be the lesser of 64% (District's initial ownership share) of actual, annual maintenance costs or \$3.85 million. However, in 2002, the Stadium District agreed to take on \$41.2 million of the Brewers' debt associated with the team's contribution toward the stadium construction. In exchange, the District's annual facility maintenance payment was reduced to \$2.16 million until 2008, at which time the Brewers assumed full responsibility for maintenance.

nance at Miller Park.

The District will also be responsible for major capital repairs and necessary improvements. The segregated reserve fund is jointly funded by the district and the Brewers for major capital repair and improvement projects for Miller Park. Under an amendment to the MOU in 2004, the District will contribute \$2,200,000 per year to a segregated reserve fund for this purpose and the Brewers will contribute \$300,000 per year. Finally, revenues from the stadium sales and use taxes are used to fund other operations of the District, including the District's staff and other administrative costs. The District also receives annual rent payments from the Brewers for the use of the stadium in accordance with the lease agreement. The lease specifies that the Brewers pay the District \$900,000 annual rent for the first 10 years of the lease, \$1,200,000 annually for the second 10 years of the lease and \$1,208,401 for the third 10 years of the lease. The scheduled lease payments by the Brewers to the District for the next five years are \$1,200,000 per year for the years 2016-2020.

Early Retirement of Bonds and Reserves. Act 56 specifies that if, at any time, the District's tax revenues exceed current operating expenses, the excess amount will be placed in a fund for future maintenance and capital improvement costs or to retire the bonds early.

Once sufficient funds are available to meet the obligations of the District, the 0.1% taxes will end. In a review of the District's costs released by the Legislative Audit Bureau in the spring of 2002, one year after the facility opened, it was estimated that it would be necessary to collect the taxes through 2014. However, lower than expected growth in sales and use tax revenues in recent years has extended the estimate of that date. An independent financial analysis of the District's long-term finances, which is conducted annually, indicates that if District sales and use tax revenues and its investment earnings grow at

the average, annual rate that the revenues have grown since the taxes were imposed, the taxes will likely have to be collected until sometime between 2018 and 2020. However, the analysis also indicates that if sales tax revenue growth and investment earnings are more modest, the District may not be able to retire the sales tax until a later date.

DOR administers the sales and use taxes on behalf of the District. On a monthly basis, the Department distributes 98.5% of the taxes collected to the District, retaining 1.5% of collections for administrative expenses. Any unencumbered balance in DOR's appropriation account for the administration of the taxes at the end of each fiscal year is also distributed back to the District.

In 2015-16, the taxes generated revenues of \$29.6 million, net of the 1.5% fee retained by DOR for administering the taxes. Distributions of sales and use tax revenues to the District totaled \$501.2 million through October, 2016.

The District also receives revenue from the sale of Brewers license plates to vehicle owners in the state, which must be used to retire any outstanding debt of the District. These funds are distributed to the District in July of each year. In July, 2016, the District received \$239,900 associated with the sale of Brewers license plates.

Local Professional Football Stadium District Taxes

A local professional football stadium district for the construction and maintenance of a renovated football stadium for the Green Bay Packers was created by 1999 Wisconsin Act 167. The Green Bay-Brown County Professional Football Stadium District is contiguous with Brown County and is governed by a seven-member board, appointed as follows: three persons appointed by

the Mayor of Green Bay, three persons appointed by the Brown County Executive, and one person appointed by the Ashwaubenon Village President.

The District board has several powers and duties related to the renovation and management of the professional football stadium facilities. Specifically, the District is provided authority, if approved by the electors of the District at referendum, to impose 0.5% sales and use taxes for purposes related to football stadium facilities. On September 12, 2000, the voters of Brown County approved the District resolution imposing the 0.5% sales and use taxes (at the same time, the voters rejected allowing Brown County to receive excess annual tax revenue after the District's annual stadium-related obligations were met).

DOR administers the sales and use taxes on behalf of the District. On a monthly basis, the Department distributes 98.5% of the taxes collected to the District. DOR is allowed to retain 1.5% of collections for administrative expenses. Any unencumbered balance in DOR's appropriation account for the administration of the taxes at the end of each fiscal year is also distributed back to the District.

The District sales and use taxes began to be collected on November 1, 2000. Distributions of sales and use tax revenues totaled \$309.1 million through October, 2015. The last day the District sales and use tax was imposed was September 30, 2015.

The District also had authority to issue up to \$160 million in revenue bonds, excluding reserves and issuance costs, to acquire, construct, or renovate its professional football stadium facilities. In April, 2001, the District issued three series of revenue bonds totaling \$174.8 million (\$160 million for the stadium project and \$14.8 million to fund required reserves and cover the issuance costs of the bonds). In August, 2011, the District retired all outstanding principal remain-

ing on these bonds.

Use of Sales and Use Tax Revenues

Act 167 limits the types and the amount of District or stadium-related costs that can be funded from District sales and use tax revenues. The first allowable use of the revenues was to pay the annual debt service on any outstanding District revenue obligations (bonds). Any excess revenues must be used for the following purposes, in the order listed:

District Administration. District administration expenses of up to \$750,000 in the first calendar year beginning after the District sales and use taxes are imposed, up to \$500,000 in the second calendar year beginning after the sales and use taxes are imposed, and up to \$100,000 per year, thereafter, for up to 29 years after the year in which the initial District administration expenses are paid or until the District board determines that the balance, plus any projected earnings, in a reserve for District administration expenses is sufficient to pay the District administration expenses throughout this period.

Facility Maintenance and Operating Expenses. Beginning in the third calendar year after the District sales and use taxes are imposed, an amount equal to \$3,400,000, less the annual amounts to be paid from the football stadium facility maintenance and operating fund, is used to pay the maintenance and operating costs of the football stadium facilities. The portion of the \$3,400,000 used to pay any compensation for employees of a municipality that provides maintenance or operating services for the football stadium facilities can be increased by up to 3% each year thereafter. All other portions of the \$3,400,000 may only be increased by up to 2% each year thereafter.

These payments are to be made annually for up to 27 years after the year in which the initial

maintenance payment is made or until the District board determines that the balance, plus any projected earnings, in the football stadium facility maintenance and operating fund is sufficient to pay the specified maintenance and operating expenses throughout this period.

Facility Maintenance and Operating Fund

The District board is required to establish a facility maintenance and operating fund to which the following annual revenues must be deposited: (a) the amounts derived from the Packers football stadium donation state income tax checkoff; (b) the revenue received from the sale of engraved tiles or bricks; (c) the revenue received from the issuance of professional football team license plates; and (d) \$500,000 annually from a District fee or charge imposed on the right to purchase admission to events at the stadium facility, pursuant to an agreement with a professional football team.

In 2015, \$412,600 associated with the sale of license plates and \$32,400 associated with the voluntary football stadium donation state income tax checkoff were deposited to the fund. However, 2013 Wisconsin Act 20 effectively eliminates the football stadium donation state income tax checkoff. Act 20 specifies that, beginning with tax year 2014, any state voluntary income tax checkoff that does not generate \$75,000 in a year is to be permanently removed from state income tax forms beginning in the following tax year. As a result, the checkoff will likely be removed from state income tax forms in 2015.

These annual revenues to the facility operating and maintenance fund are to be used to reduce the annual District sales and use tax proceeds needed for annual maintenance and operating expenses. Once those annual expenses are met, any excess revenues deposited in the fund and interest earnings of the fund can be used to establish a reserve for future facility maintenance and operating expenses.

Excess Sales and Use Tax Revenues

On March 31, 2015, the District notified DOR that the facility maintenance and operating fund had revenues sufficient to meet the remaining years of the District's 27-year annual maintenance obligation and that DOR could end the District sales and use taxes. While the District board notified DOR that the District sales and use taxes could be ended on March 31, 2015, due to the timing needed to notify retailers, the taxes continued to be collected through September, 2015. Sales and use tax revenues collected after the date on which the District notified DOR to end the taxes were not used by the District in calculating the amounts needed to fully fund the District's stadium maintenance and operating fund, and were therefore in excess of the financial requirements established in statute for the District.

2015 Wisconsin Act 114, directs DOR to distribute no later than December 31, 2015, the excess sales and use tax revenues filed with DOR from April 1 to September 30, 2015, in the following amounts: (a) 25% to Brown County; and (b) 75% to the cities, villages, and towns within the county based on each municipality's share of the county's population. Any revenues filed by retailers or resulting from DOR sales tax audits after October 1, 2015, would be distributed in the same manner the following year, and each year thereafter.

DOR has distributed \$17.9 million in excess sales tax revenue to Brown County and its municipalities through September, 2016, as shown in Table 8. Under Act 114, Brown County and each municipality that receives excess revenue must deposit the revenue into a segregated account controlled by each government to use only for the purpose of providing property tax relief, tax levy supported debt relief, or economic development. Further, Brown County and recipient municipalities may not make expenditures from

Table 8: Football Stadium District Excess Revenue Payments*

Jurisdiction	Payment
Counties	
Brown	\$4,483,501
Cities	
De Pere	1,287,474
Green Bay	5,531,466
Villages	
Allouez	725,985
Ashwaubenon	892,108
Bellevue	792,745
Denmark	113,818
Hobart	419,935
Howard	995,689
Pulaski	173,863
Suamico	623,043
Wrightstown	141,584
Towns	
Eaton	82,512
Glenmore	59,554
Green Bay	109,220
Holland	81,525
Humboldt	69,478
Lawrence	248,361
Ledgeview	391,474
Morrison	84,943
New Denmark	82,581
Pittsfield	141,056
Rockland	93,575
Scott	189,798
Wrightstown	<u>118,716</u>
Total	\$17,934,004

*Through September 2016

their segregated account unless a resolution is adopted which specifies the purpose for which the revenues will be spent and the amount of the revenues to be spent for that purpose.

Premier Resort Area Tax

A premier resort area tax option for units of

local government that meet certain eligibility criteria was created by 1997 Wisconsin Act 27. The governing body of a political subdivision can enact an ordinance or adopt a resolution declaring itself to be a premier resort area if at least 40% of the equalized value of the taxable property within the political subdivision is used by retailers that fall within certain tourism-related standard industrial classifications. Proceeds from a premier resort area tax may only be used to pay for infrastructure expenses within the jurisdiction of that premier resort area. A municipality or county, all of which is included in a premier resort area, can enact an ordinance to impose a tax at a rate of 0.5% on the gross receipts from the sale, lease, or rental in the municipality or county of goods or services that are taxable under current state sales tax provisions made by businesses that are included in a second list of tourism-related retailers (this list is more extensive than that used to determine whether the 40% threshold is met). However, the tax does not apply to the storage, use, or other consumption of taxable goods or services within the municipality or county (there is no "use" tax). Further, a county and a municipality within that county cannot each impose the tax on sales by the same tourism-related retailer.

DOR administers, enforces, and collects the premier resort tax. Specifically, DOR rules define the standard industrial classifications subject to the tax and determine whether businesses are subject to the tax. Businesses obtaining a business tax registration certificate from DOR are required to report the standard industrial classification for each place of business in the state. Counties and municipalities imposing the tax receive distributions from DOR that equal 97% of the collections for a reporting period. DOR is authorized to retain 3% of collections to cover the costs of administration, enforcement, and collection of the tax. Any unencumbered balance in DOR's appropriation account for the administration of the tax at the end of each fiscal year is also distributed back to the premier resort areas.

5

In 1998, the Village of Lake Delton and the City of Wisconsin Dells each enacted a 0.5% premier resort area tax under the statutory requirements. Under 2001 Wisconsin Act 16, the City of Eagle River was exempted from the statutory requirement that 40% of its equalized value be used by tourism-related retailers in order to declare itself a premier resort area. The City of Eagle River enacted a premier resort area tax in 2006. The City of Bayfield was provided a similar exemption by 2001 Wisconsin Act 109 and enacted a premier resort area tax in 2003.

Under 2005 Wisconsin Act 440, the villages of Sister Bay and Ephraim in Door County were also provided an exemption from the statutory requirement that 40% of their equalized value be used by tourism-related retailers in order to declare themselves a premier resort area. Similar exemptions were provided for the Village of Stockholm in Pepin County under 2013 Wisconsin Act 20 and the City of Rhinelander under 2015 Wisconsin Act 55. In order to impose a premier resort area tax, each municipal governing body must adopt a resolution proclaiming its intent to impose the tax and the same resolution must be adopted by a majority of electors in the municipality at referendum at the first spring primary or election or partisan primary or general election occurring at least 70 days from the date of adoption of the resolution. Neither village in Door County has enacted the resolution required to impose the premier resort area tax. The Village of Stockholm electors passed the resolution enacted by their village board declaring themselves a premier resort area. The Village's tax was first imposed on October 1, 2014. The City of Rhinelander electors passed the resolution enacted by their city council declaring themselves a premier

resort area. The City's tax was first imposed on January 1, 2017.

Under 2009 Wisconsin Act 28, any municipality that enacted an ordinance to impose a 0.5% premier resort area tax prior to January 1, 2000, can amend its ordinance to increase the tax rate to 1.0%. Only the Village of Lake Delton and the City of Wisconsin Dells meet this specified date. Both municipalities increased their premier resort area tax rates to 1%, effective January 1, 2010. Subsequently, under 2013 Wisconsin Act 20, the rate in these two municipalities could be increased to 1.25%, if approved by a majority of the municipal electors. Following such approval, both municipalities increased their premier resort area tax rate to 1.25%, effective July 1, 2014.

Table 9 lists the premier resort area tax revenues for those municipalities that imposed the tax during 2015. The amounts shown are net of the 3% retained by DOR for the Department's costs of administering the tax.

Table 9: Premier Resort Area Tax Revenues (2015)

	Current Rate	Revenues
Bayfield	0.50%	\$80,600
Eagle River	0.50	169,900
Lake Delton	1.25	6,518,300
Stockholm	0.50	7,200
Wisconsin Dells	1.25	<u>1,880,100</u>
Total		\$8,656,100

Source: Department of Revenue

APPENDIX

2016 Room Tax Rates and 2015 Reported Revenues

Municipality ⁽¹⁾	2016 Room Tax Rate ⁽²⁾	2015 Reported Tax Revenues ⁽³⁾	Municipality ⁽¹⁾	2016 Room Tax Rate ⁽²⁾	2015 Reported Tax Revenues ⁽³⁾
Adams			Clark		
Adams (C)	5.5%	\$1,751	Abbotsford (C)	3.0%	\$27,711
Adams (T)	5.5	13,589	Neillsville (C)	6.0	23,690
Dell Prairie (T)	5.0	27,307	Thorp (C)	5.0	31,049
Rome (T)	8.0	23,638	Columbia		
Strongs Prairie (T)	5.5	53,711	Caledonia (T)	4.0	70,335
Ashland			Columbus (C)	3.0	20,922
Ashland (C)	6.5	134,030	Portage (C)	6.0	135,849
La Pointe (T)	6.5	166,325	Wisconsin Dells (C)	5.5	2,040,987
Barron			Crawford		
Rice Lake (C)	5.5	221,598	Bridgeport (T)	5.0	16,426
Turtle Lake (V)	4.0	71,412	Clayton (T)	5.0	1,734
Bayfield			Prairie du Chien (C)	6.0	302,995
Bayfield (C)	6.5	302,979	Soldiers Grove (V)	5.0	10,003
Bayfield (T)	6.5	94,158	Dane		
Bayview (T)	6.5	15,872	Bloomington (T)	6.0	89,642
Cable (T)	4.0	15,964	Fitchburg (C)	6.0	27,788
Drummond (T)	4.0	6,309	Madison (C)	9.0	13,819,792
Eileen (T)	6.5	31,579	Madison (T)	8.0	148,807
Grand View (T)	4.0	11,734	Middleton (C)	7.0	1,876,931
Hughes (T)	3.0	4,110	Middleton (T)	5.0	30,529
Iron River (T)	3.0	698	Monona (C)	8.0	233,657
Namakagon (T)	4.0	132,295	Stoughton (C)	6.0	68,603
Washburn (C)	6.5	33,858	Sun Prairie (C)	4.0	73,218
Brown			Verona (C)	7.0	248,834
Allouez (V)	10.0	4,359	Vienna (T)	6.0	129,462
Ashwaubenon (V)	10.0	332,011	Waunakee (V)	5.0	19,005
Bellevue (V)	10.0	12,714	Windsor (T)	3.0	14,025
De Pere (C)	10.0	7,768	Dodge		
Green Bay (C)	10.0	352,409	Beaver Dam (C)	5.0	137,575
Howard (V)	10.0	12,240	Lomira (V)	4.0	10,674
Pulaski (V)	8.0	2,463	Waupun (C)	7.5	72,310
Suamico (V)	10.0	132,858	Door		
Buffalo			Baileys Harbor (T)	5.5	85,034
Alma (C)	5.0	4,222	Brussels (T)	5.5	53
Burnett			Clay Banks (T)	5.5	1,531
Siren (V)	5.0	69,163	Egg Harbor (T)	5.5	103,224
Calumet			Egg Harbor (V)	5.5	115,610
Brillion (C)	4.0	15,517	Ephraim (V)	5.5	153,334
Chippewa			Gardner (T)	5.5	10,401
Chippewa Falls (C)	6.0	192,933	Gibraltar (T)	5.5	189,276
Lake Hallie (V)	8.0	336,150	Jacksonport (T)	5.5	23,365
Wheaton (T)	7.0	80,242	Liberty Grove (T)	5.5	85,653
			Nasewaupee (T)	5.5	29,010
			Sevastopol (T)	5.5	85,577
			Sister Bay (V)	5.5	147,454
			Sturgeon Bay (T)	5.5	7,601
			Sturgeon Bay (C)	5.5	195,681
			Washington (T)	5.5	20,886

Municipality ⁽¹⁾	2016 Room Tax Rate ⁽²⁾	2015 Reported Tax Revenues ⁽³⁾	Municipality ⁽¹⁾	2016 Room Tax Rate ⁽²⁾	2015 Reported Tax Revenues ⁽³⁾
Douglas			Juneau		
Solon Springs (V)	2.0%	\$3,398	Lemonweir (T)	5.0%	\$10,957
Superior (C)	7.5	667,477	Mauston (C)	5.0	147,982
			New Lisbon (C)	5.0	19,436
Dunn			Union Center (V)	5.0	1,526
Menomonie (C)	7.0	344,694			
			Kenosha		
Eau Claire			Kenosha (C)	8.0	758,149
Altoona (C)	7.0	9,284	Pleasant Prairie (V)	8.0	62,122
Eau Claire (C)	8.0	1,774,937	Wheatland (T)	8.0	4,978
Union (T)	8.0	135,691			
			Kewaunee		
Fond du Lac			Algoma (C)	6.0	67,505
Fond du Lac (C)	8.0	764,781	Kewaunee (C)	4.0	14,501
Ripon (C)	6.0	103,576			
			La Crosse		
Forest			Campbell (T)	5.0	55,329
Hiles (T)	4.5	4,309	Holmen (V)	5.0	20,119
Crandon (C)	4.5	10,376	La Crosse (C)	8.0	1,708,404
Laona (T)	4.5	1,899	Onalaska (C)	8.0	787,079
Lincoln (T)	4.5	1,358	West Salem (V)	3.0	8,001
Grant			Lafayette		
Boscobel (C)	5.0	37,525	Belmont (V)	4.0	3,910
Lancaster (C)	5.0	2,478	Darlington (C)	4.0	3,882
Platteville (C)	5.0	119,187			
			Langlade		
Green			Antigo (C)	6.0	117,236
Monroe (C)	4.0	87,013			
New Glarus (V)	5.0	61,853	Lincoln		
			Merrill (C)	6.0	54,502
Green Lake			Tomahawk (C)	4.0	48,498
Berlin (C)	4.0	6,620			
Brooklyn (T)	5.0	35,767	Manitowoc		
Green Lake (C)	7.0	251,300	Manitowoc (C)	8.0	638,281
			Mishicot (V)	8.0	61,245
Iowa			Two Rivers (C)	8.0	97,078
Dodgeville (C)	5.5	79,040			
Mineral Point (C)	5.0	63,026	Marathon		
			Mosinee (C)	5.5	23,321
Iron			Rib Mountain (T)	8.0	183,946
Anderson (T)	5.0	560	Rothschild (V)	7.5	587,715
Hurley (C)	5.0	23,387	Schofield (C)	6.5	37,163
Kimball (T)	5.0	45,379	Wausau (C)	8.0	845,155
Mercer (T)	4.5	97,891	Weston (V)	8.0	225,128
Jackson			Marinette		
Black River Falls (C)	7.0	690	Marinette (C)	6.0	302,078
Brockway (T)	7.0	317,661			
			Marquette		
Jefferson			Buffalo (T)	4.5	1,975
Fort Atkinson (C)	5.0	34,432	Mecan (T)	4.5	13,550
Jefferson (C)	5.0	3,103	Montello (C)	2.0	2,637
Johnson Creek (V)	8.0	115,034	Montello (T)	4.5	10,478
Watertown (C)	5.0	153,940	Neshkoro (V)	4.5	318
			Packwaukee (T)	4.5	5,310
			Westfield (V)	4.5	13,141

Municipality ⁽¹⁾	2016 Room Tax Rate ⁽²⁾	2015 Reported Tax Revenues ⁽³⁾	Municipality ⁽¹⁾	2016 Room Tax Rate ⁽²⁾	2015 Reported Tax Revenues ⁽³⁾
Milwaukee			Price		
Brown Deer (V)	7.0%	\$613,636	Lake (T)	4.5%	\$5,805
Cudahy (C)	7.0	7,787	Park Falls (C)	4.5	20,529
Franklin (C)	6.0	235,797	Phillips (C)	3.0	15,357
Glendale (C)	7.0	818,014			
Greenfield (C)	7.0	17,136	Racine		
Milwaukee (C)	7.0	13,235,800	Burlington (C)	6.0	98,342
Oak Creek (C)	8.0	907,656	Caledonia (V)	8.0	3,709
Wauwatosa (C)	7.0	1,000,210	Mount Pleasant (V)	8.0	238,975
West Allis (C)	6.0	70,839	Racine (C)	8.0	172,816
West Milwaukee (V)	8.0	100,240	Waterford (V)	6.0	31,113
			Yorkville (T)	8.0	3,804
Monroe			Richland		
Sparta (C)	6.0	177,093	Richland Center (C)	5.0	69,180
Tomah (C)	8.0	663,608			
Oconto			Rock		
Gillett (C)	6.0	2,444	Beloit (C)	8.0	79,521
Oneida			Evansville (C)	7.0	15,270
Lake Tomahawk (T)	4.0	7,592	Janesville (C)	8.0	887,954
Minocqua (T)	4.0	390,055			
Rhineland (C)	3.0	192,167	Rusk		
Three Lakes (T)	4.5	66,866	Ladysmith (C)	4.0	30,040
Woodruff (T)	4.0	9,306			
Outagamie			St. Croix		
Appleton (C)	10.0	476,360	Baldwin (V)	5.0	82,072
Grand Chute (T)	10.0	1,227,137	Hudson (C)	3.0	231,161
Kaukauna (C)	10.0	1,111	New Richmond (C)	5.0	67,398
Kimberly (V)	10.0	11,259			
Little Chute (V)	10.0	19,231	Sauk		
Ozaukee			Baraboo (C)	6.0	6,843
Belgium (V)	7.0	9,700	Delton (T)	5.5	129,575
Cedarburg (C)	5.0	80,752	Lake Delton (V)	5.5	10,366,033
Grafton (V)	7.0	265,288	Merrimac (T)	7.0	63,265
Port Washington (C)	8.0	285,470	Prairie du Sac (T)	6.0	3,177
Saukville (V)	7.0	33,431	Reedsburg (C)	6.0	87,901
			Sauk City (V)	6.0	45,650
Pepin			West Baraboo (V)	6.0	178,713
Pepin (V)	5.0	10,892			
Pierce			Sawyer		
River Falls (C)	5.0	114,940	Hayward (C)	4.0	130,708
			Hayward (T)	4.0	88,335
Polk			Lenroot (T)	2.0	17,420
Amery (C)	5.0	12,212			
Luck (V)	4.0	13,666	Shawano		
Osceola (V)	3.0	18,514	Belle Plaine (T)	3.0	24,177
St. Croix Falls (C)	4.0	17,952	Cecil (V)	3.0	117
			Shawano (C)	4.5	3,506
Portage			Washington (T)	3.0	739
Plover (T)	8.0	48,724	Wescott (T)	4.5	21,181
Plover (V)	8.0	248,683	Wittenberg (T)	8.0	57,162
Stevens Point (C)	8.0	811,066			

5

Municipality ⁽¹⁾	2016 Room Tax Rate ⁽²⁾	2015 Reported Tax Revenues ⁽³⁾	Municipality ⁽¹⁾	2016 Room Tax Rate ⁽²⁾	2015 Reported Tax Revenues ⁽³⁾
Sheboygan			Washburn		
Elkhart Lake (V)	6.0%	\$563,908	Beaver Brook (T)	5.0%	\$7,683
Kohler (V)	5.0	1,046,583	Spooner (C)	5.5	6,028
Plymouth (C)	7.0	145,112			
Sheboygan (C)	8.0	1,498,840	Washington		
Sheboygan (T)	8.0	78,909	Germantown (V)	6.0	303,255
Sheboygan Falls (C)	5.0	27,268	Hartford (C)	7.0	90,384
Wilson (T)	5.0	1,770	Jackson (V)	7.0	46,117
			West Bend (C)	8.0	347,922
Taylor			Waukesha		
Medford (C)	4.0	45,673	Brookfield (C)	8.0	2,534,335
Rib Lake (V)	5.0	1,555	Brookfield (T)	8.0	642,292
			Delafield (C)	8.0	482,539
Trempealeau			Menomonee Falls (V)	8.0	228,036
Trempealeau (V)	2.5	7,311	Mukwonago (V)	6.0	6,366
			New Berlin (C)	8.0	331,201
Vernon			Oconomowoc (C)	6.0	420,653
Hillsboro (C)	5.0	25,072	Pewaukee (C)	6.0	773,768
Viroqua (C)	3.0	24,177	Waukesha (C)	8.0	646,226
Vilas			Waupaca		
Arbor Vitae (T)	4.0	67,126	Clintonville (C)	5.0	27,347
Boulder Junction (T)	4.5	118,288	Fremont (T)	4.5	4,485
Eagle River (C)	4.5	65,539	Fremont (V)	4.5	11,848
Land O Lakes (T)	4.5	45,419	New London (C)	6.0	17,144
Lincoln (T)	4.5	11,030	Waupaca (C)	8.0	258,266
Manitowish Waters (T)	4.5	69,372			
Plum Lake (T)	4.5	15,044	Waushara		
Presque Isle (T)	4.5	9,284	Bloomfield (T)	4.0	593
Saint Germain (T)	4.5	309,139	Dakota (T)	4.0	13,692
Washington (T)	4.5	180,202	Marion (T)	4.0	29,829
			Mount Morris (T)	4.0	8,300
Walworth			Wautoma (T)	6.0	20,775
Delavan (C)	8.0	611,634	Wild Rose (V)	4.0	2,192
Delavan (T)	8.0	100,908			
East Troy (V)	5.0	5,815	Winnebago		
Elkhorn (C)	6.0	143,191	Menasha (C)	10.0	1,602
Fontana (V)	5.0	459,009	Menasha (T)	10.0	542
Geneva (T)	6.0	276,691	Neenah (C)	10.0	150,940
La Fayette (T)	6.0	38,522	Oshkosh (C)	10.0	1,683,540
Lake Geneva (C)	5.0	596,169	Wolf River (T)	4.5	6,160
Lyons (T)	3.0	763,716			
Whitewater (C)	5.0	68,423	Wood		
Williams Bay (V)	5.0	6,900	Marshfield (C)	6.0	346,765
			Wisconsin Rapids (C)	8.0	397,712
			Total		\$88,930,828

(1) T=Town, V=Village, C=City

(2) Rate effective on January 1, 2016, for those municipalities that, according to DOR reports, reported room tax revenues for 2015.

(3) Amounts reported on municipal financial report forms submitted to DOR. DOR does not audit these figures as they are not used for state aid purposes. Some municipalities do not show the share of room taxes going to their tourism entities on the financial report form. Figures include the City of Milwaukee 7% room tax collections for the Wisconsin Center District.

Sources: Department of Revenue and Legislative Fiscal Bureau

5

Where Do Your Taxes Go?

2016

2017

Public Safety

\$0.45



\$0.47

Health & Human
Services

\$0.29



\$0.28

Education, Culture &
Recreation

\$0.10



\$0.10

Debt

\$0.07



\$0.08

PD&T

\$0.05



\$0.04

Administration

\$0.05



\$0.03

Annual Revenues - Non Levy 2014 - 2017, by Division

Administrative Services



Education, Culture & Recreation



Health & Human Services



Planning, Development & Transportation



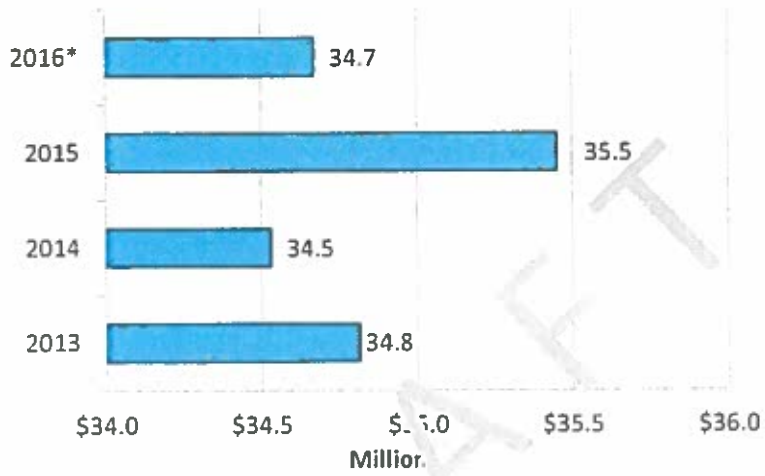
Public Safety



Shared Revenues & Exempt Computer Aid

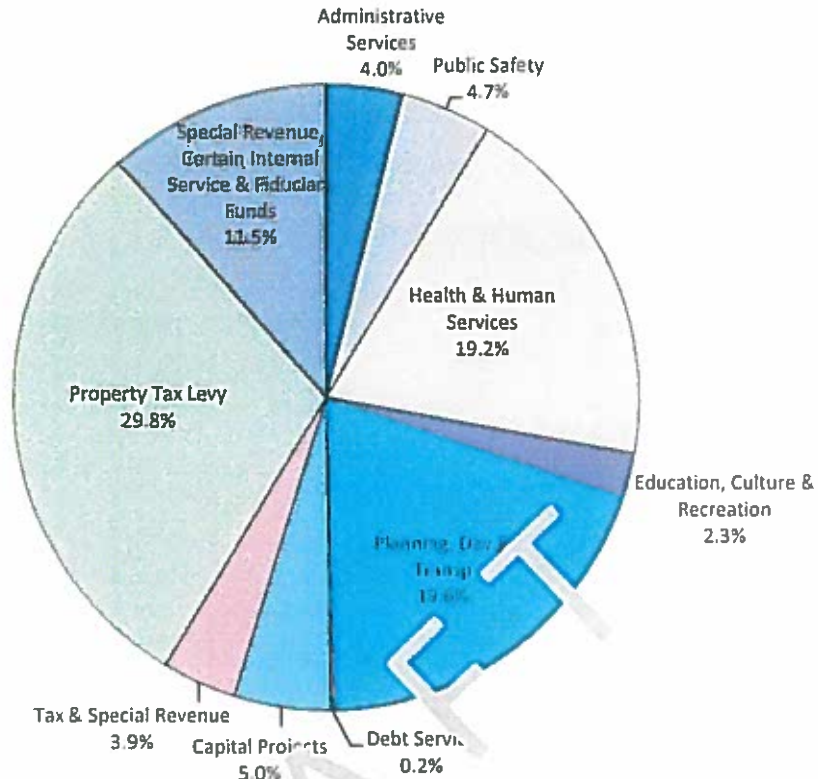


General Fund Balance 2013 - 2016

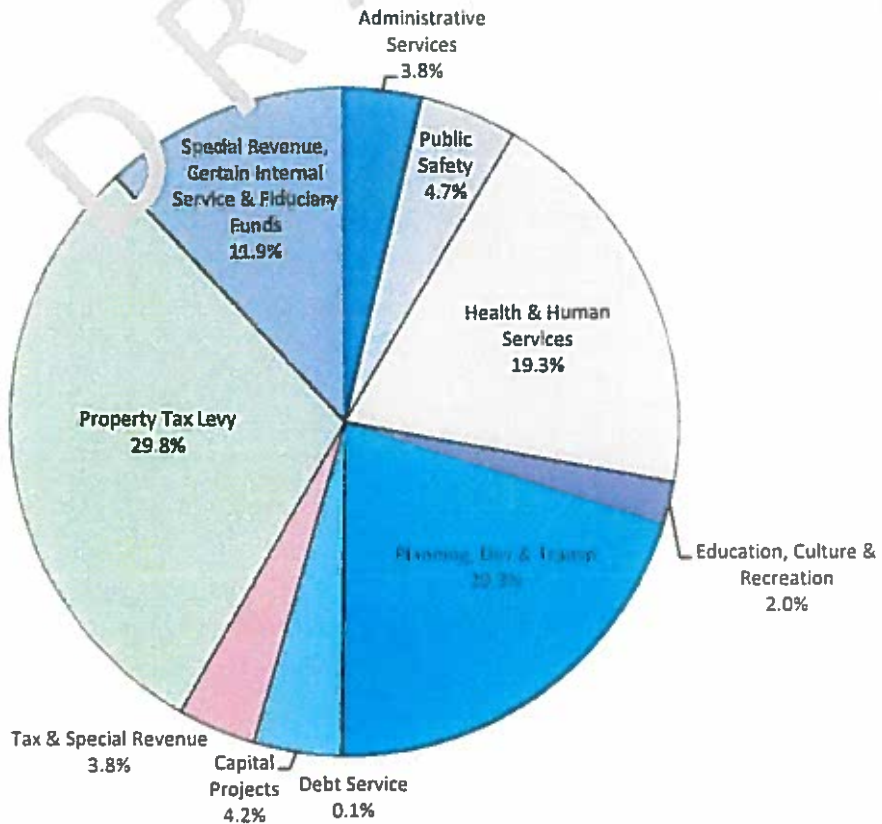


*Estimated

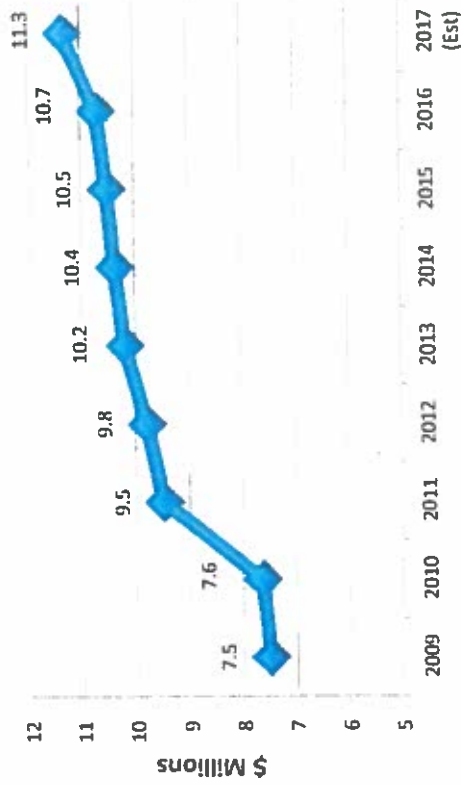
2016 Budgeted Revenues - \$283,566,857



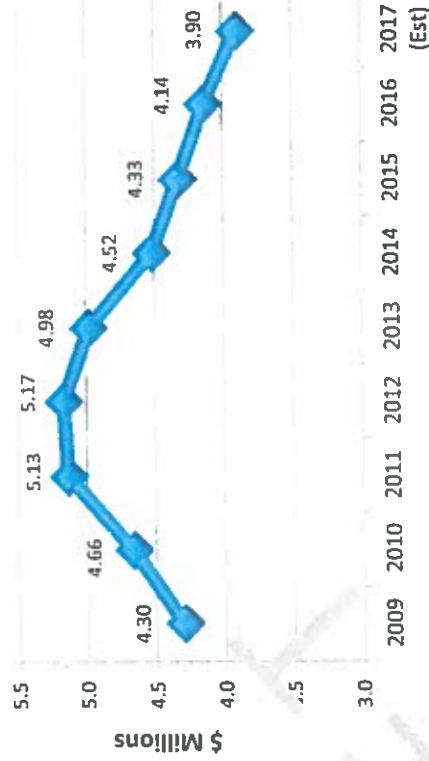
2017 Budgeted Revenues - \$291,020,722



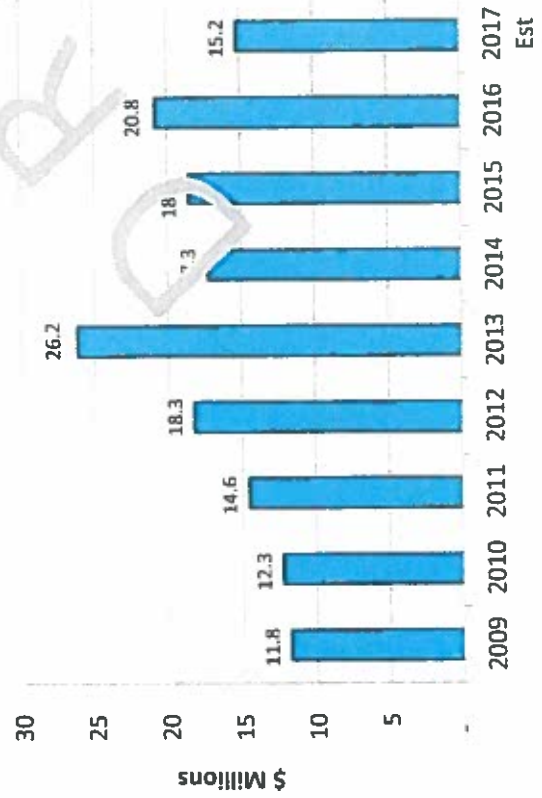
**General Fund Debt Repayment
(Principal Only)**



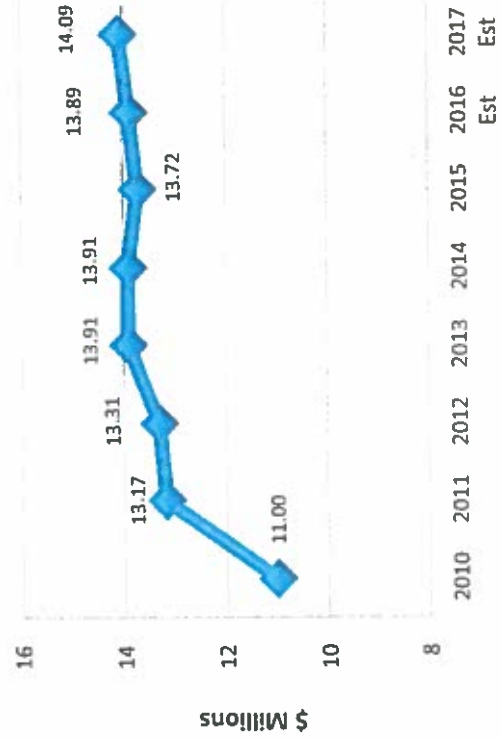
**General Fund Debt
Interest Payments**



Total Annual Debt Payments



**Property Taxes Used to Fund Debt
Service**



Wisconsin Counties Rating Summary (as of January 15, 2017)

Brown County is one of only 5 Wisconsin Counties to have a Aaa status as of January, 2017.

Fourty three of 72 Wisconsin counties have a Moody's rating. Of those 43, 5 have a Aaa status, 12 Aa1, 12 Aa2, 9Aa3, 3 A2 and two are rated A1.

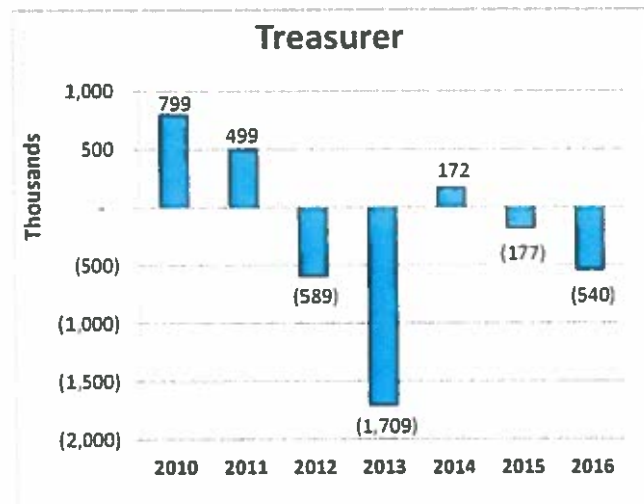
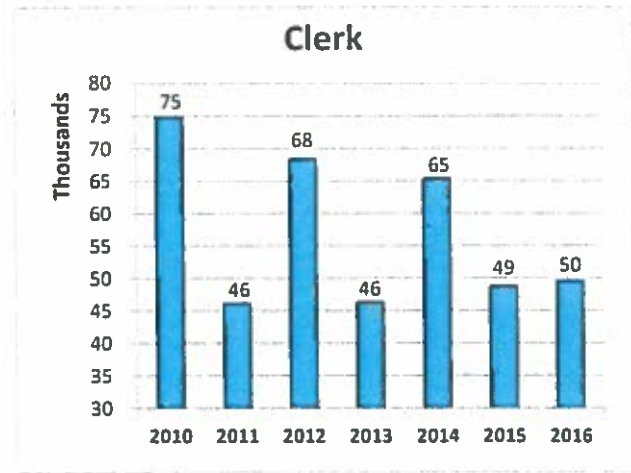
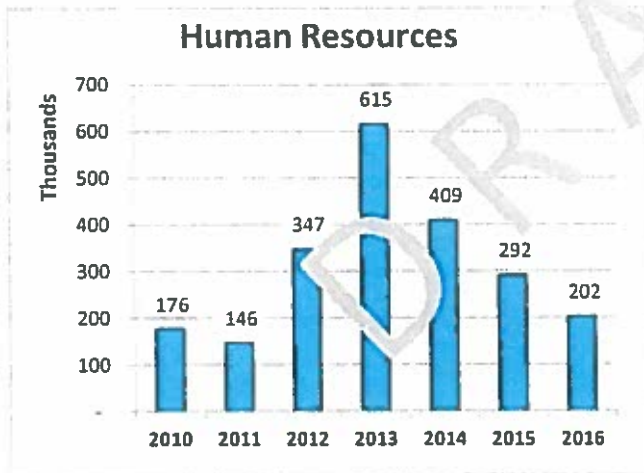
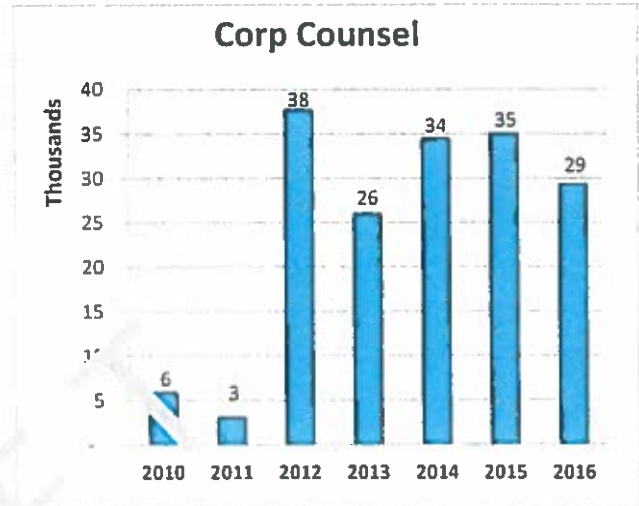
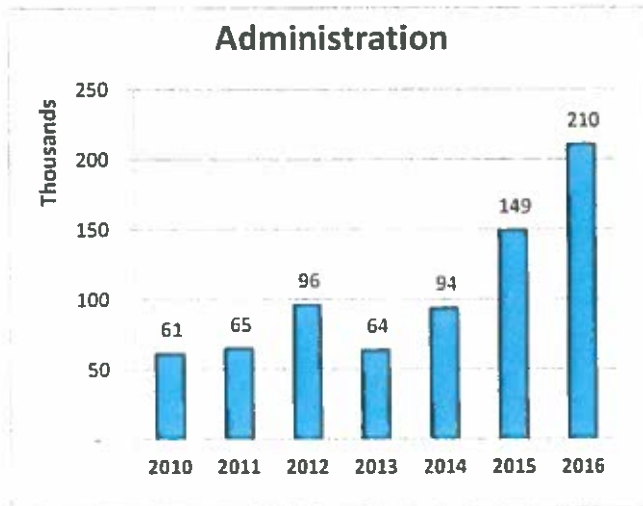
Wisconsin County	Moody's Rating	S&P Rating	Moody's Rating	Jan 1 2016 Population Est.	2016 Equalized Value
Brown	Aaa	-		257,897	19,699,673,500
Outagamie	Aaa	-		182,365	14,067,089,500
Ozaukee	Aaa	-		87,879	11,325,768,700
Washington	Aaa	-		134,137	13,843,873,200
Waukesha	A+	-	AAA	396,449	51,937,555,000
Columbia	Aa1	-		57,066	5,138,031,400
Dane	Aa1	AAA	AA+	518,538	56,550,867,750
Eau Claire	Aa1	-		101,731	7,850,311,700
La Crosse	Aa1	-		118,038	9,044,241,400
Marathon	Aa1	-		135,483	10,156,245,000
Oconto	-	AA+		38,195	3,687,988,200

Brown County Moody's Lease Revenue Debt Rating: Aa2

Annual Departmental Surplus (Deficit)

Division of Administration

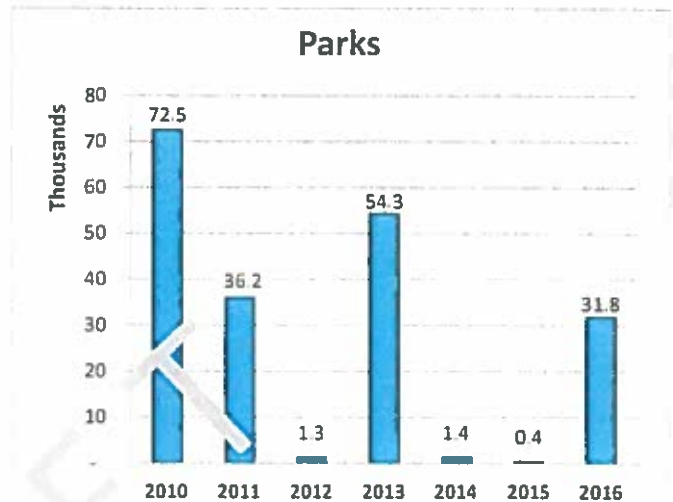
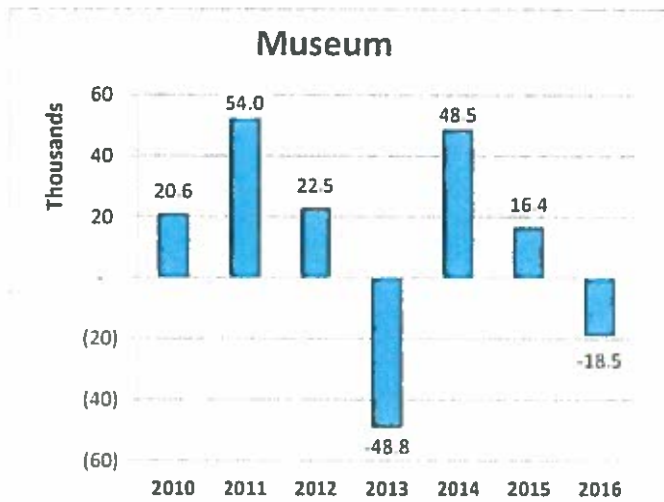
2010-2016, Levy Departments



Annual Departmental Surplus (Deficit)

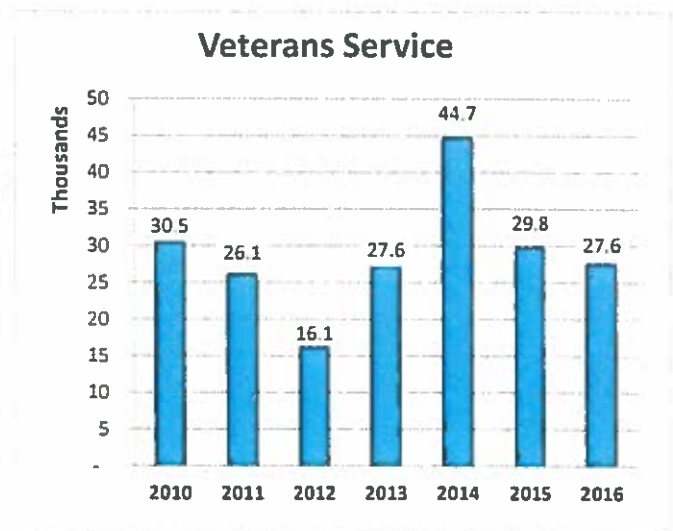
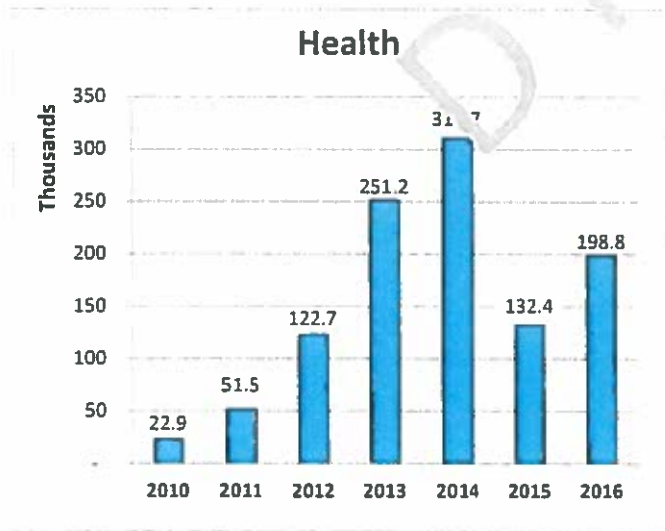
Division of Education & Recreation

2010-2016, Levy Departments



Division of Health & Human Services

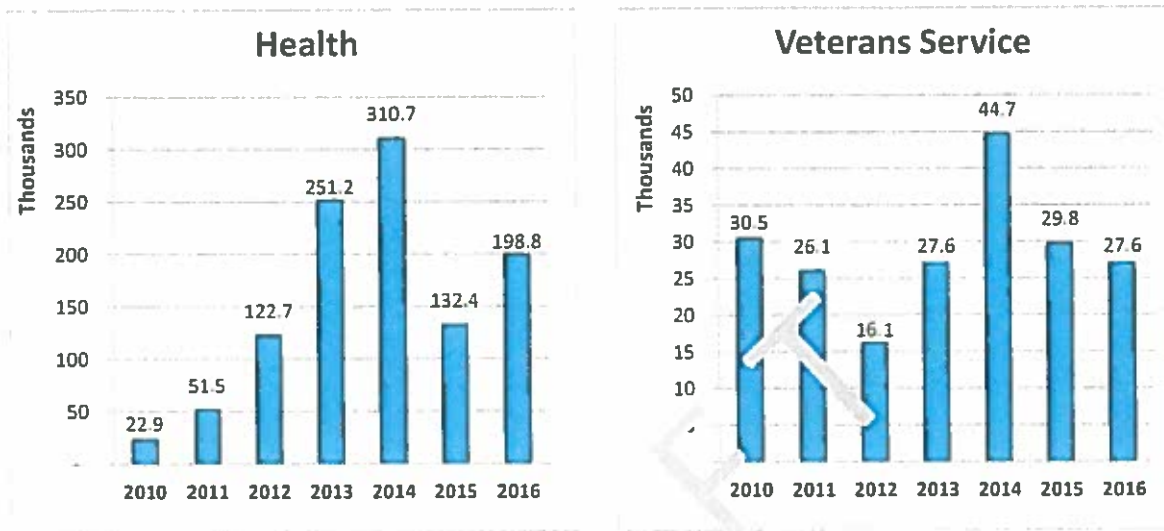
2010-2016, Levy Departments



Annual Departmental Surplus (Deficit)

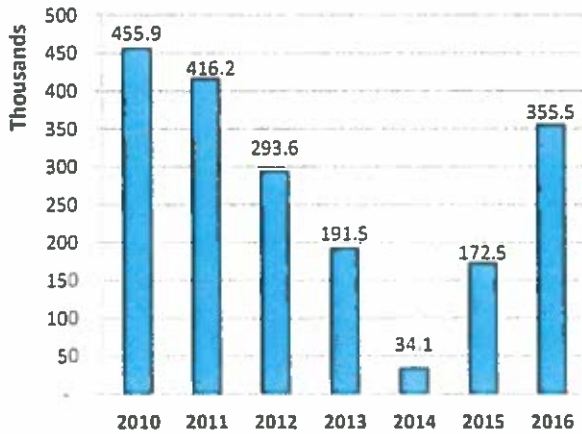
Division of Health & Human Services

2010-2016, Levy Departments

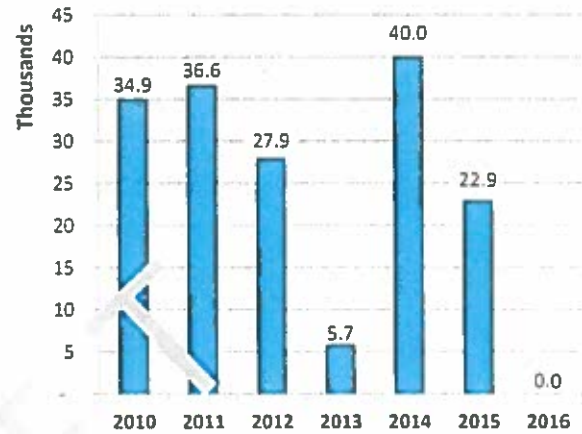


Annual Departmental Surplus (Deficit)
 Division of Planning, Development & Transportation
 2010-2016, Levy Departments

Facility Management



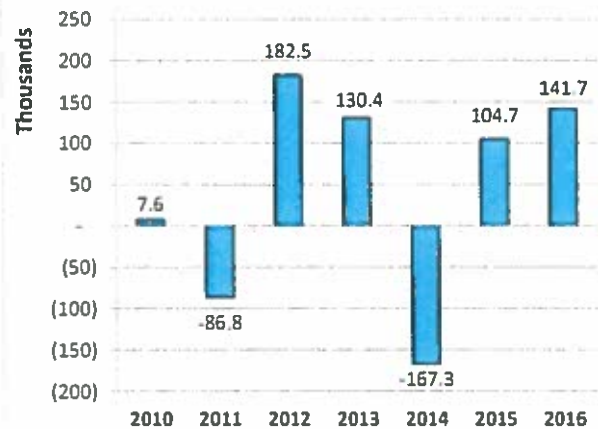
Land Conservation



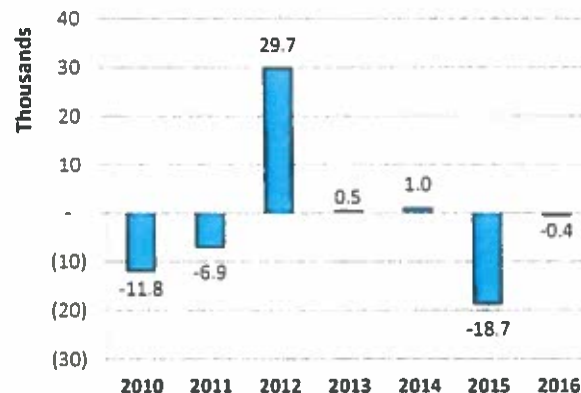
Planning and Land Services



Register of Deeds



UW Extension

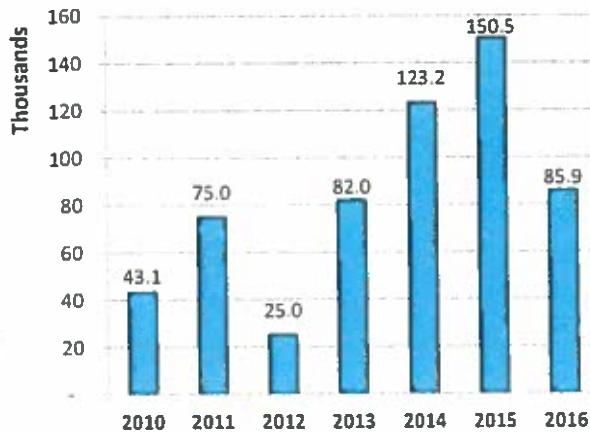


Annual Departmental Surplus (Deficit)

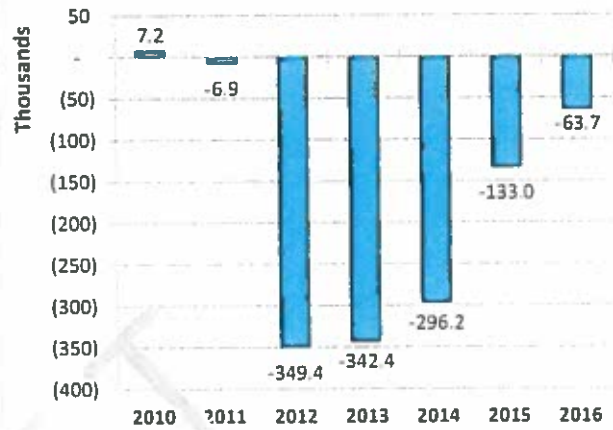
Division of Public Safety

2010-2016, Levy Departments

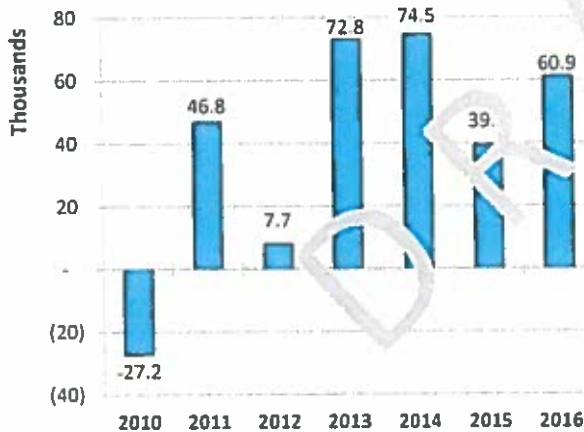
Circuit Courts



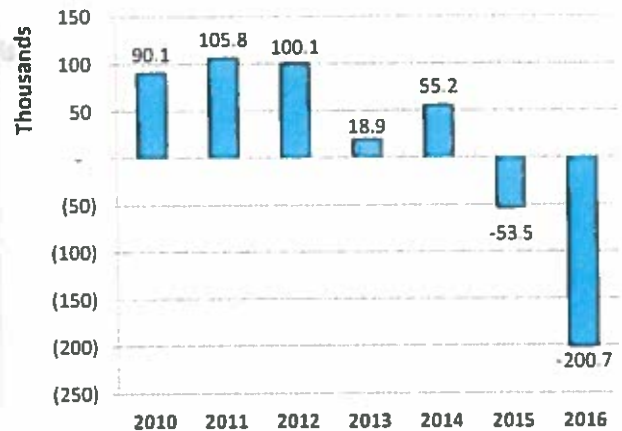
Clerk of Courts



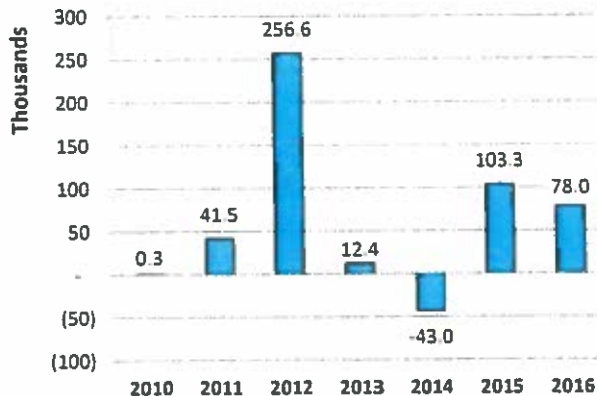
District Attorney



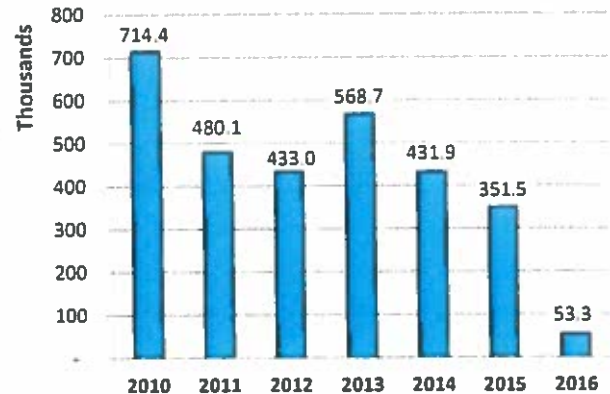
Medical Examiner



Public Safety Comm



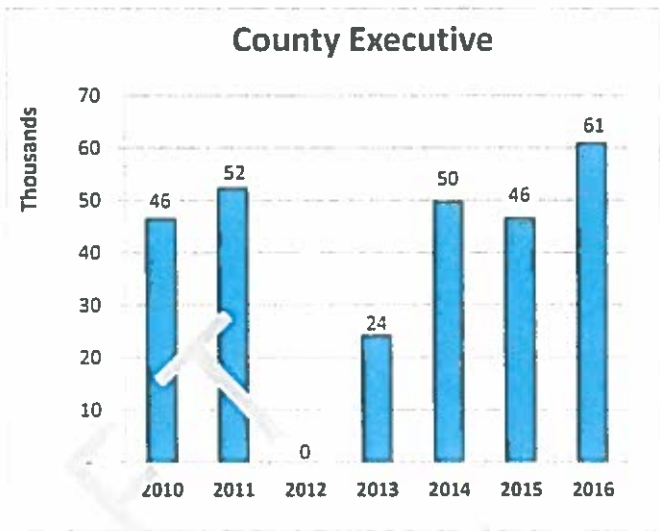
Sheriff



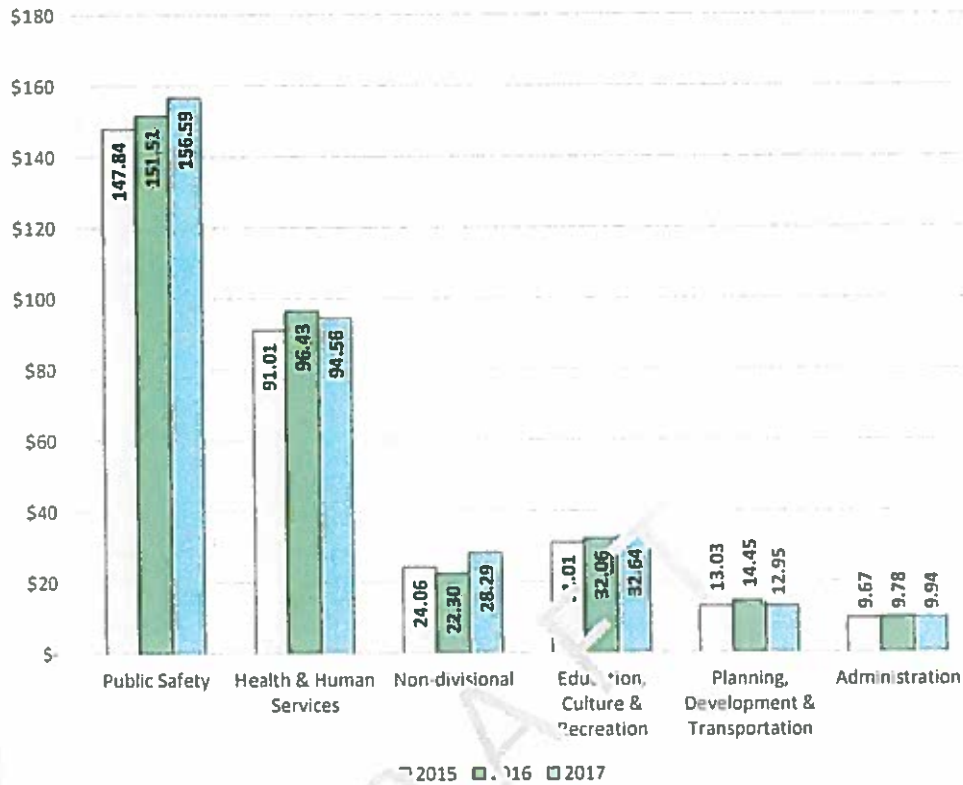
Annual Departmental Surplus (Deficit)

Non-Divisional Departments

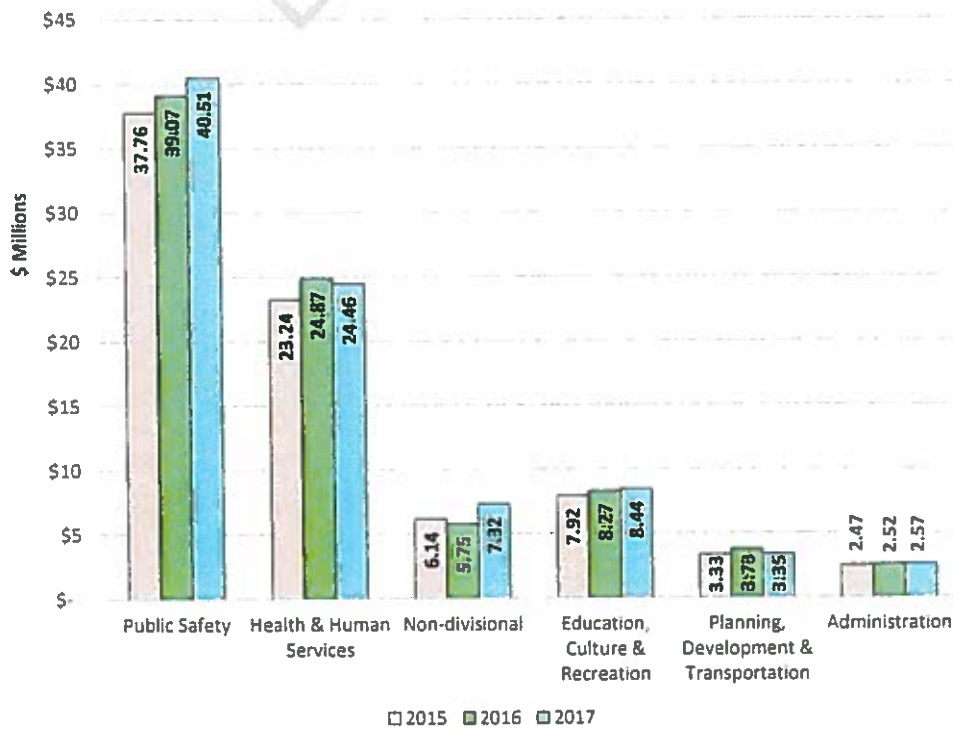
2010-2016, Levy Departments



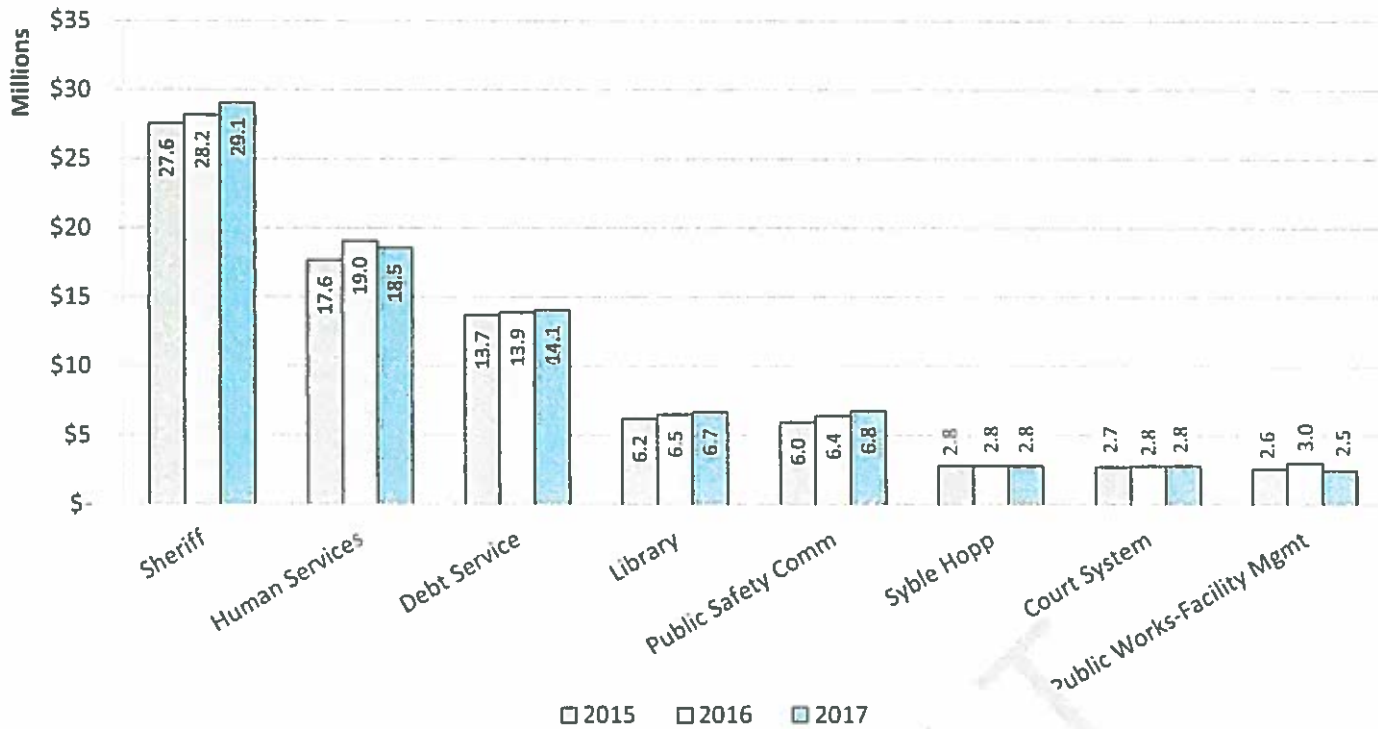
Divisional Cost per Brown County Resident
2015 - 2017



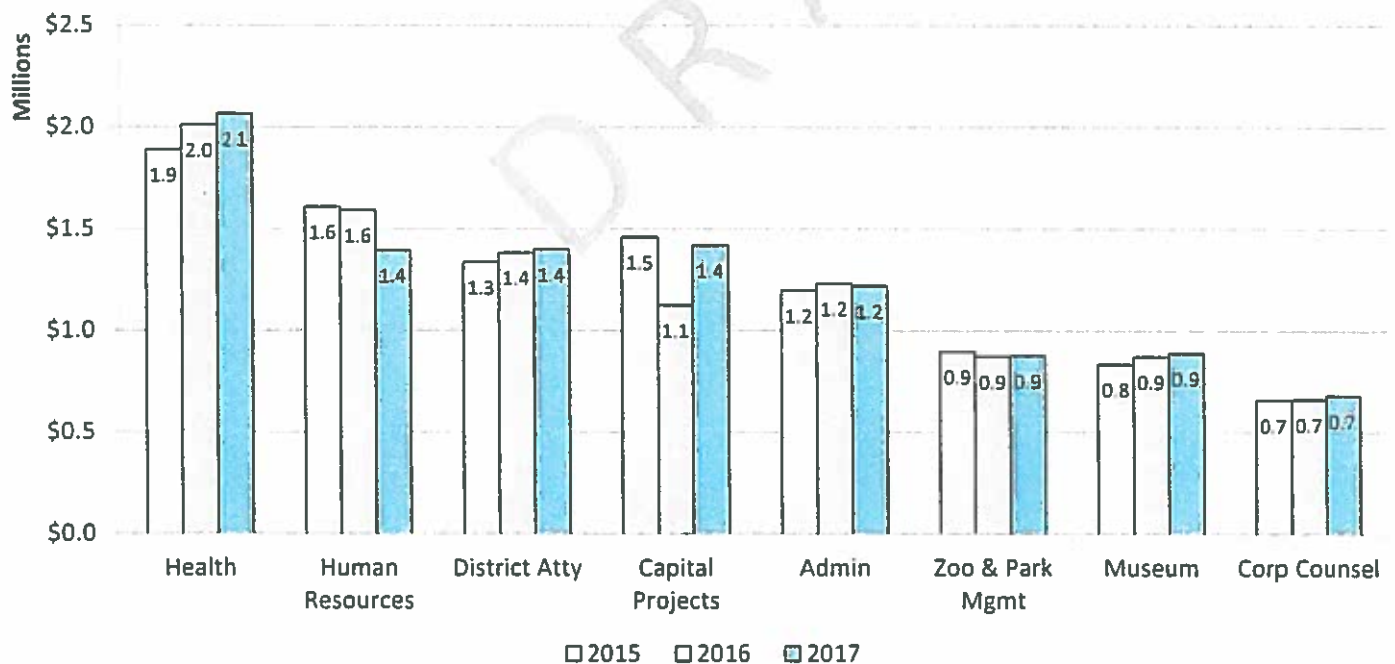
Property Tax Levy by Division
2015 - 2017



Departmental Levy Amounts 2015 - 2017



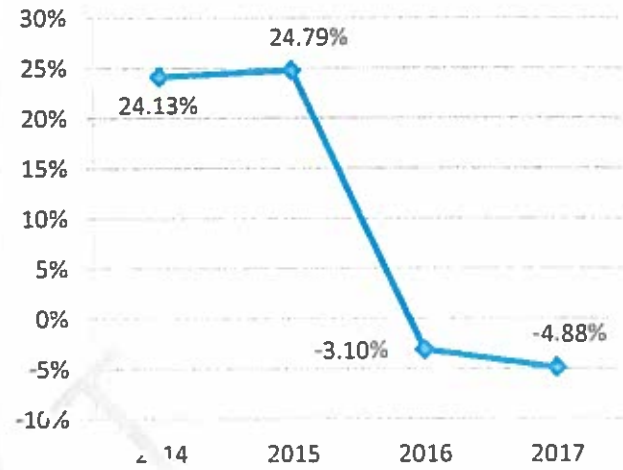
Departmental Levy Amounts 2015 - 2017



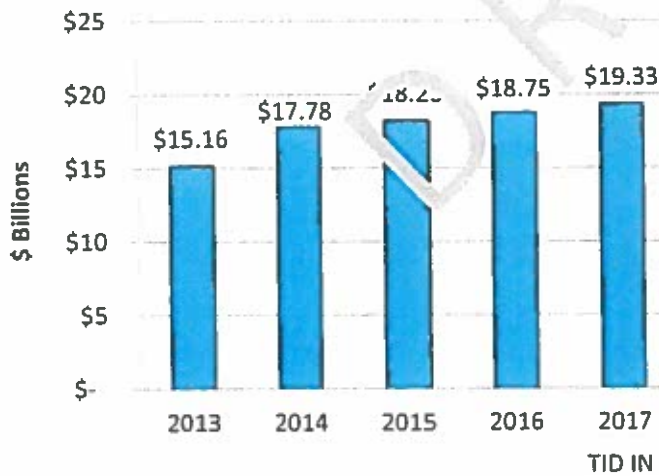
Net New Construction
2013 - 2017



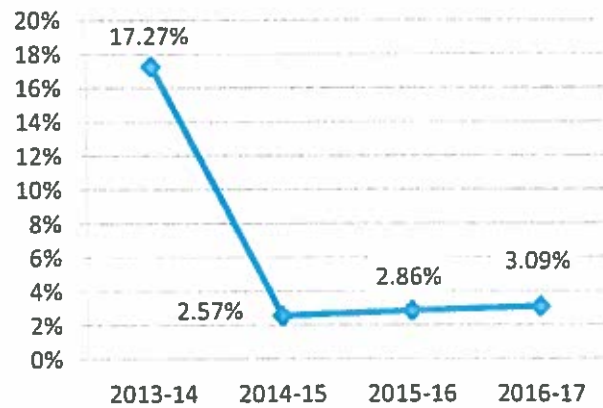
Net New Construction
Percentage Change
2014 - 2017



Equalized Values
2013 - 2017

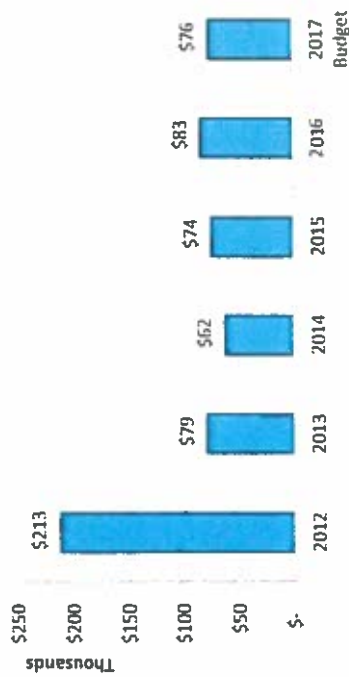


Equalized Values
Percentage Change
2014 - 2017



General Fund Expenditures 2012 - 2017

1. Advertising & Public Notices



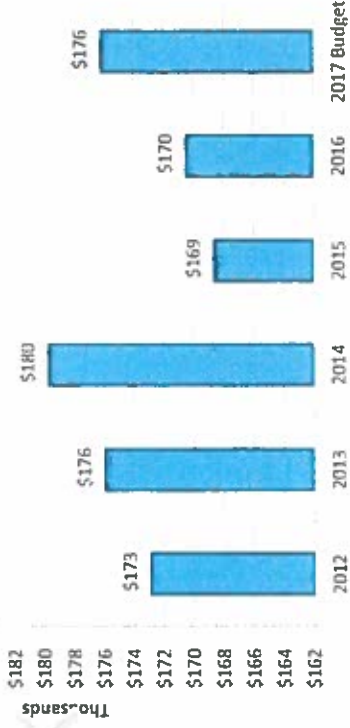
2. Books, Periodicals, Subscriptions



3. Dues and Memberships



4. Office Supplies



5. Postage



6. Printing & Copying

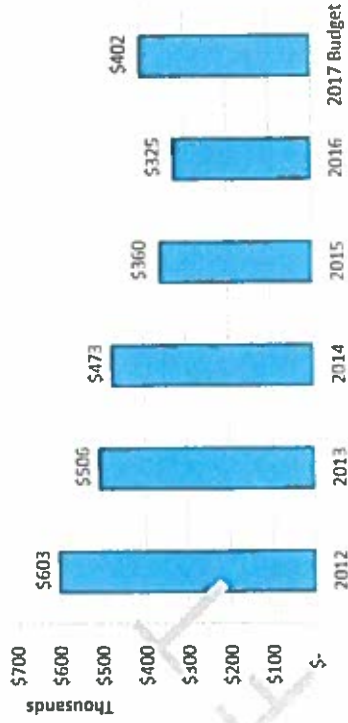


General Fund Expenditures 2012 - 2017

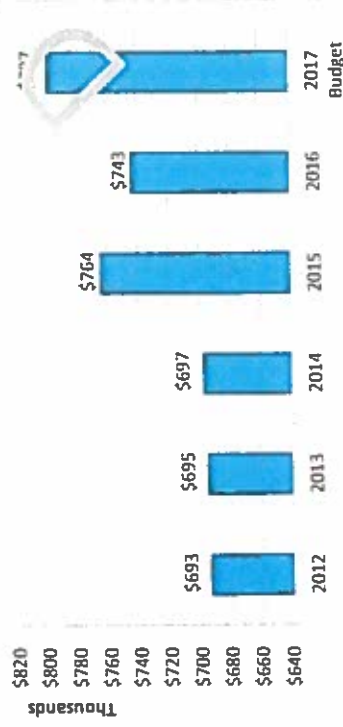
7. Repairs & Maintenance



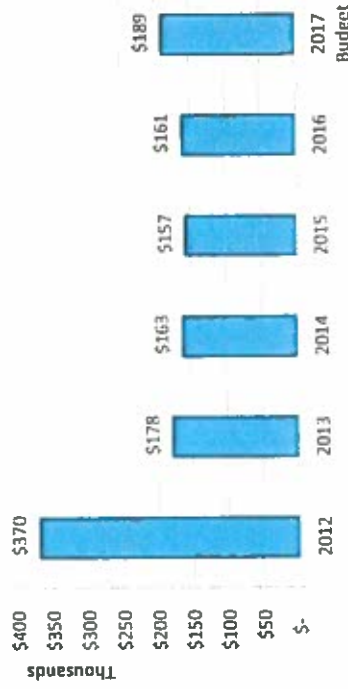
8. Vehicle Expenses



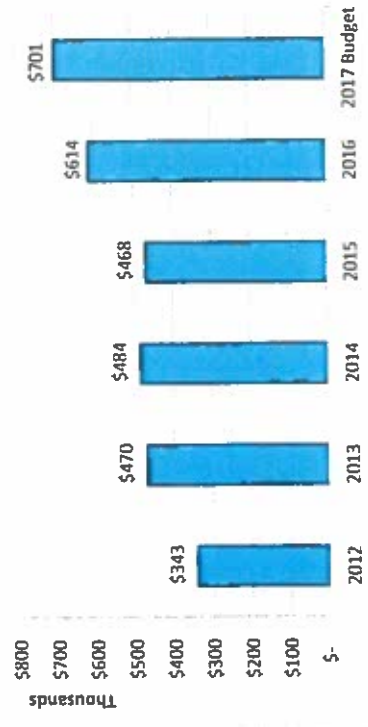
9. Operating Supplies



10. Telephone Expenses



11. Technology-Software & Supplies

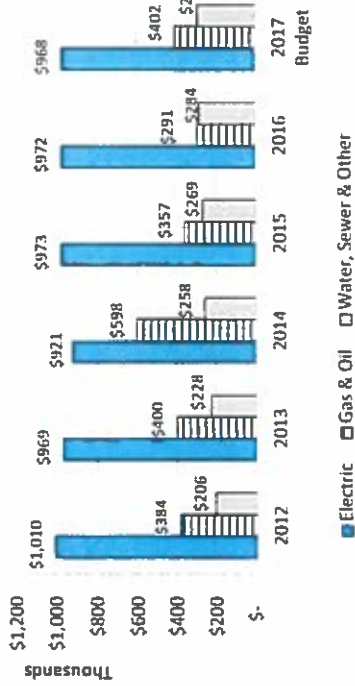


12. Travel & Training

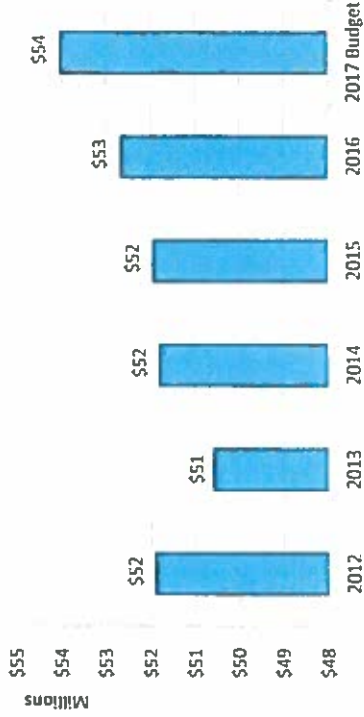


General Fund Expenditures
2012 - 2017

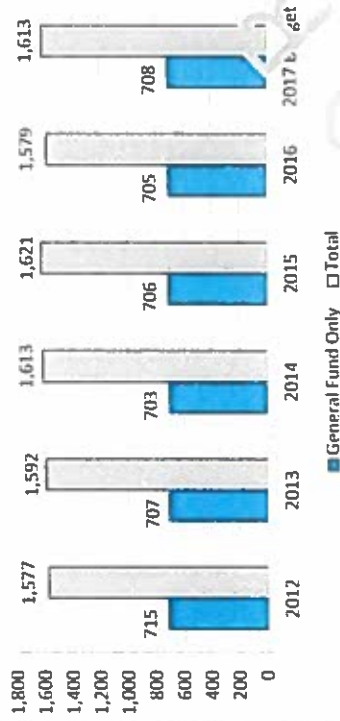
13. Utilities



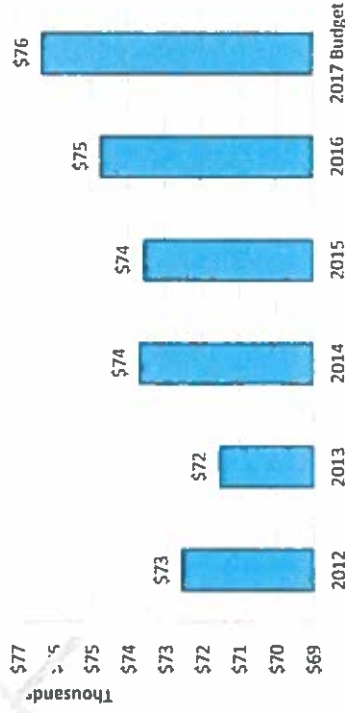
14. Personnel Cost



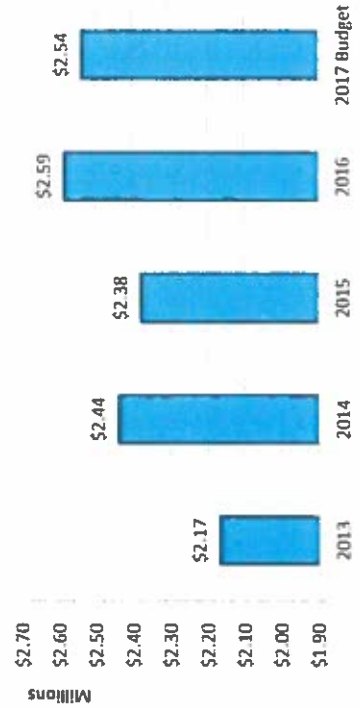
15. Number of Full Time Employees



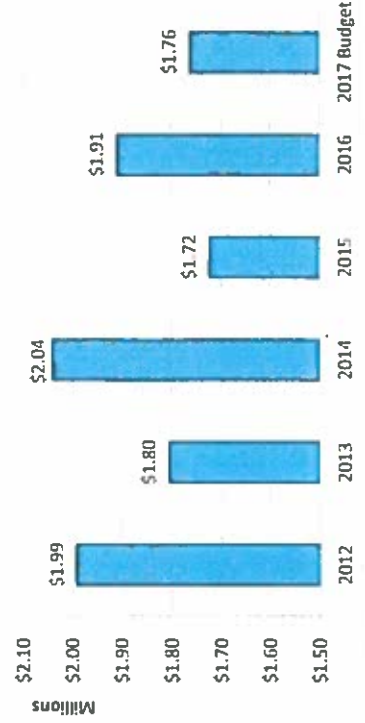
16. Avg Cost per Full Time Employee



17. Premium Pay (Overtime, etc.)

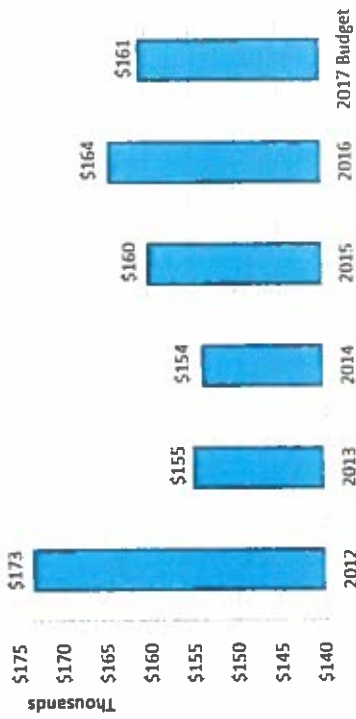


18. Overtime Pay

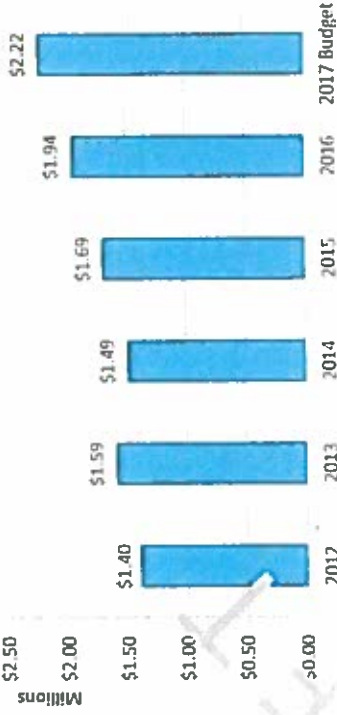


General Fund Expenditures
2012 - 2017

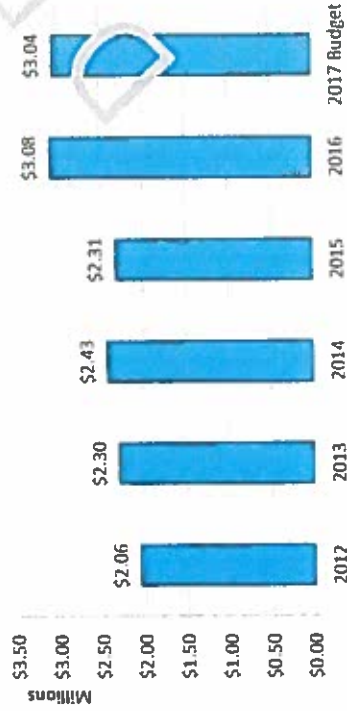
19. Uniforms & Employee Clothing Allowance



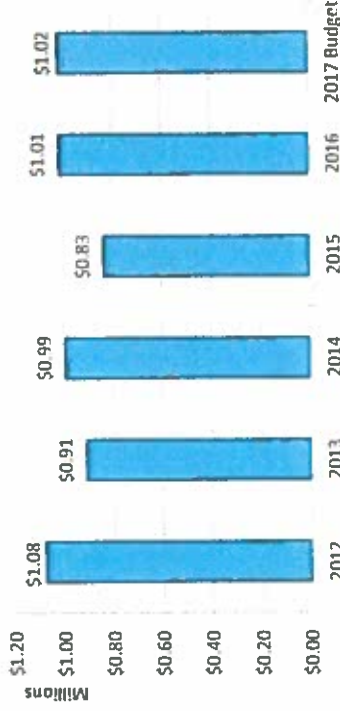
20. Contracted Services



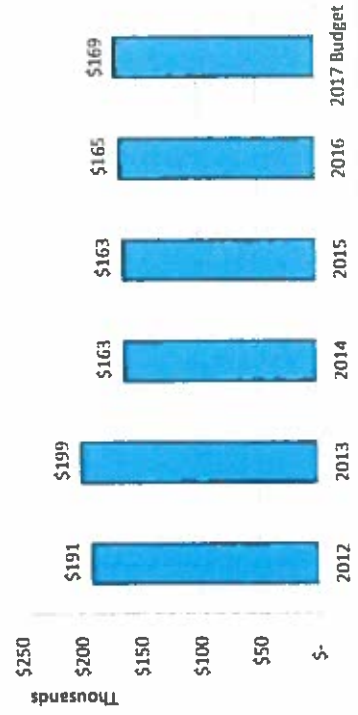
21. Professional Services



22. Outside Legal Counsel & Fees



23. Rental Space & Equipment



24. Equipment

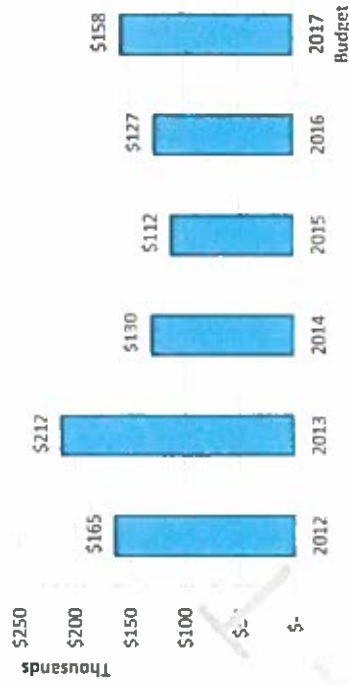


General Fund Expenditures
2012 - 2017

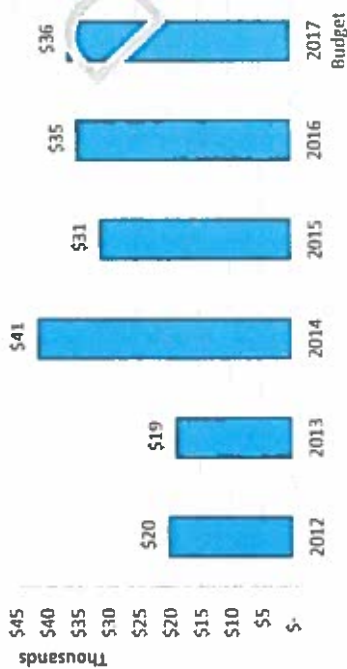
25. Contributions, Donations and Lobbying



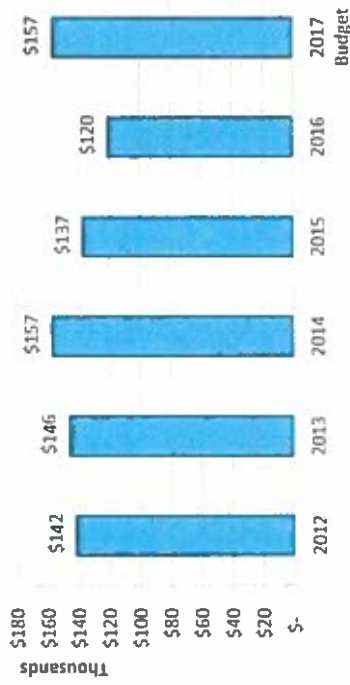
26. Witness and Juror Expenses



27. Insurance



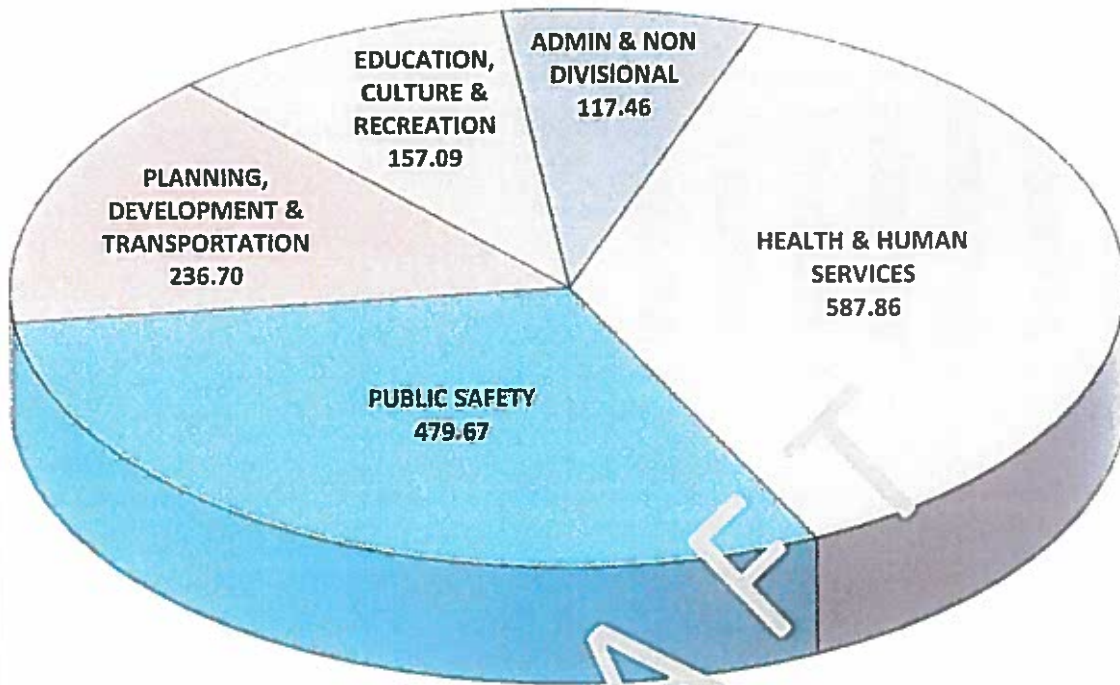
28. Grant Expenditures



29. Permits & Service Fees



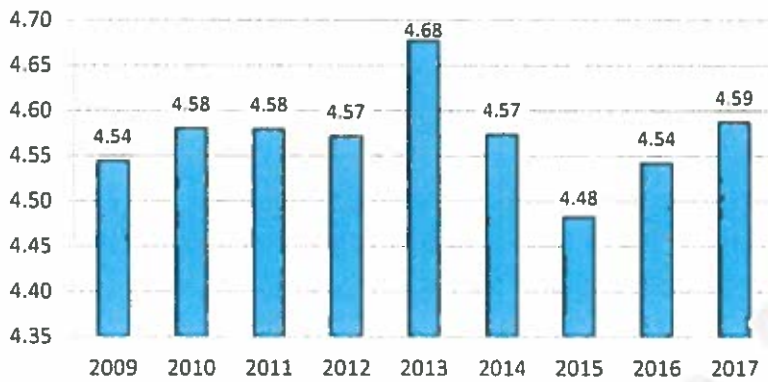
Number of Employees by Division
2016



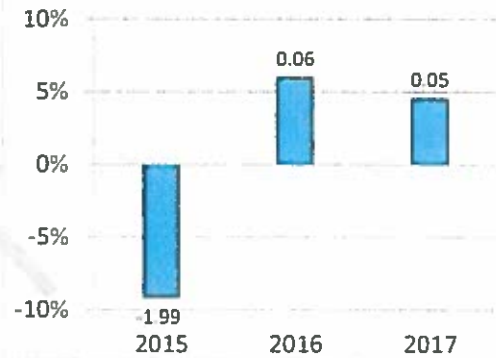
Total Employees = 1,578.78

Property Tax Rates

**Property Tax Rates
2009-2017**



**Tax Rate Change
2015-2017**



Property Tax Levy

**Property Tax Levy
2009-2017**



**Property Tax Levy Increase
2015-2017**

